Commissioner of Central Excise, Vs. M/S. J.K. Industries Ltd.

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SooperKanoon Citation : sooperkanoon.com/20595

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jan-25-2001

Appellant : Commissioner of Central Excise,

Respondent : M/S. J.K. Industries Ltd.

Judgement :

1. When the case was called none appeared on behalf of the respondents in spite of notice. Therefore, the appeal is being taken up in the absence of the respondents.

2. Revenue filed this appeal against the order in appeal passed by the Commissioner (Appeals). In the impugned order the Commissioner (Appeals)held that MODVAT credit is available to the inputs used in the manufacture of bladders which are further used in the manufacture of tyres.

4. The issue involved in this appeal is already settled by the Tribunal in the case of the respondents vide Final Order No.a/969-970/93-NRB dated 1.12.93. The Tribunal also decided the same issue in the case of Modi Rubber Ltd. Vs. CCE vide Final Order No.30-32/92-C dated 31.1.92 and the appeal filed by the Revenue was dismissed by the Hon'ble Supreme Court vide Order dated 2.4.93 in Civil Appeal No.170-172(NM) of 1993. In view of the above settled position, I find no infirmity in the impugned order. The appeal is rejected.