Sharma Textiles Vs. Commissioner of Central Excise

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Feb-20-2001

Reported in : (2001)(134)ELT421Tri(Mum.)bai

Appellant : Sharma Textiles

Respondent : Commissioner of Central Excise

Judgement :
1. The question for consideration in this appeal is whether, in calculation the value for clearances made by the appellant for the purpose of notification 1/93, it is the date on which the textured polyester yarn manufactured by the appellant was notified as being eligible for the benefit of the notification,or the date on which the appellant opted for the notification, that is to be reckoned.

2. This issue has been decided by the Madras Bench of the Tribunal in CCE, Coimbatore vs. Sri Kumaran Spinners P. Ltd 1997 (73) ECR 894, holding that it is the clearances from the date on which the manufacture opts for the exemption that should be reckoned.

3. We therefore allow the appeal and set aside the impugned order.

Consequential relief according to law.