The Central Pulp Mills Ltd. Vs. Commissioner of Central Excise and

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SooperKanoon Citation : sooperkanoon.com/21075

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Feb-23-2001

Appellant : The Central Pulp Mills Ltd.

Respondent : Commissioner of Central Excise and

Judgement :

1. In these two appeals the question involved is whether felt, needled rey press felt, synthetic fabric/cloth are entitled for modvat credit or not. The question has been decided by the appellate authority against the assessee. I find this matter has been settled by the larger bench decisions of the Tribunal in the cases of Union Carbide India Ltd. 1996 (86) ELT 613 and Ghataprabha Paper and Board Mills Pvt. Ltd. 2000 (117) ELT 552 in favour of the assessee. Hence, following the said judgments the impugned orders are set aside and the appeals stand allowed with consequential relief, if any. The appeals were taken up as the matters were covered by the said decisions after waiving pre-deposit. In view thereof, the stay petitions also stand disposed of.