

**M/S. Dancap Electronics and Others Vs. C.C.E. B'lore I And Others**

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**SooperKanoon Citation :** [sooperkanoon.com/21317](http://sooperkanoon.com/21317)

**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT

**Decided On :** Mar-08-2001

**Reported in :** (2001)(132)ELT202Tri(Bang.)

**Appellant :** M/S. Dancap Electronics and Others

**Respondent :** C.C.E. B'lore I And Others

**Advocate for Pet/Ap. :** Shri. Shiva Kumar

**Judgement :**

1. These are 31 appeals. All these appeals relate to MODVAT credit.

Issue with reference to maintainability of the appeal in respect of MODVAT credit has already been considered by us as per our earlier Order No. S/155-177/2001 as well as Final Order No 249-299/2001 dated 27.2.2001 in the case of M/s Wipro Ltd and others. Most of the advocates/ reps appearing for the respective parties submitted that they have nothing to add further in view of the aforesaid decision. Few of them requested for an adjournment in view of the proposal made in the Finance Bill 2001. Their request is not acceded to and accordingly request for an adjournment has been rejected. Shri Shiva Kumar appearing for the appellants in Appeal No. E/2918/98 submitted that other modvat rules were substituted by CENVAT Rules and as such old Modvat Rules were not omitted. This point has also been dealt with in our earlier Order. In our Order, it was clearly held that in the absence of the saving clause all the proceedings initiated under the old repealed rules would simply lapse and accordingly appeals are not maintainable following

the ratio of the decision of the Supreme Court in the case of Kholapur Cane Sugar Works Vs Union of India reported in 2000 (119 (ELT)/257(SC). Following our earlier decision, all these appeals are dismissed as not maintainable.

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