

C.C.E., Chandigarh Vs. M/S. Super Electronics Ind. Ltd.

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SooperKanoon Citation : sooperkanoon.com/21745

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Mar-23-2001

Appellant : C.C.E., Chandigarh

Respondent : M/S. Super Electronics Ind. Ltd.

Judgement :

1. In this application, the department claims that the following question of law has arisen from Final Order No. A/115-117/99-NB(S) dated 17.2.299 passed by the Bench in Appeal No. E/895-896 and 934/96-NB(SM).

"Whether gate passes issued prior to 1.4.94 but endorsed on or after that date i.e. 1.4.94 would fall under the coverage Entry No. 10 in the table to the Notification No. 16/94-CE(NT) dated 30.3.94 and would consequently become eligible document for taking credit under Modvat Scheme." 2. I have heard Id. JDR, Sh. A.K. Jain for the applicants. There is no representation for the respondents.

3. The question of law stated above has since been settled in favour of the assesseees by the Hon'ble Gujarat High Court in a reference from this Tribunal in the case of Gujarat Medicraft (2000(42) RLT475.

Therefore, no such question now survives for any further reference to any High Courts. The application is rejected.