M/S. Rishabh Instruments Pvt. Vs. Commissioner of Cen. Excise,

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SooperKanoon Citation : sooperkanoon.com/21767

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Mar-23-2001

Appellant : M/S. Rishabh Instruments Pvt.

Respondent : Commissioner of Cen. Excise,

Judgement :

1. The modvat credit in this case was denied and the resultant duty was confirmed on the ground that the assessee had not produced the triplicate copy of the Bill of Entry. The claim of the appellants is that they have produced an EDP copy which should have become modvat document. During the hearing, it appeared that there are certain instructions from the Ministry as to the particular copy which qualified on introduction of EDP. The waiver of pre-deposit of the duty confirmed of Rs.1,13,478/- and penalty of Rs. 5,000/- is granted and its recovery is stayed. Both sides are directed to procure the Ministry's order and make a mention before the Court so that the main appeal could be taken up for disposal.