

**Commissioner of Central Excise Vs. Hybrid Electronic Systems Pvt.**

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

**Decided On :** Mar-27-2001

**Appellant :** Commissioner of Central Excise

**Respondent :** Hybrid Electronic Systems Pvt.

**Judgement :**

1. Respondent is absent and unrepresented. I have heard the departmental representative. In its orders, the Tribunal was of the view that notification 16/94 permitted credit to be taken on these documents holding that a gate pass issued before 31.3.94 and endorsed after that date could be valid for taking credit before 30.6.94.

2. The objection appears to be that for notification 16/94 to be applied the gate pass should have been issued and endorsement made prior to 31.3.94 any other interpretation would render the notification negated. Entry 10 of the Table to the notification recognises an endorsed gate pass to be a valid document for taking credit, provided that it had been issued before 1.4.94 and credit is taken on or before 30.6.94. Now, an endorsed gate pass is not a document which can be issued. It is the gate pass that is issued, and can be endorsed later.

It is the gate pass that is issued, and can be endorsed later. Therefore, the word "issued" described in the notification refers to the date of issue of the gate pass, and not the date of its endorsement. This is in fact the view taken in the earlier decision of the Tribunal in *Moosa haji Patrawala vs. CCE 1996 (13) RLT 353*.

3. I do not therefore find a ground for reference. Application dismissed.

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