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C.C.E., Indore Vs. M/S. Rams Transformers Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Apr-20-2001

Appellant : C.C.E., Indore

Respondent : M/S. Rams Transformers Ltd.

Judgement :

1. This appeal involves that modvat credit totally amounting to Rs. 37,957/- availed by the respondent in respect of the item viz., "PVC insulated & Sheathed Aluminium Armored cables" of various thickness as capital goods under Rule 57-Q of Central Excise Rules, 1944. It is admitted that the respondents manufacture "Electrical Transformers" of high rating - 16 KVA to 5000 KVA capacity and these PVC insulated sheathed armoured cables are used to distribute electricity from transformers to the machines and for testing equipments.

2. I have heard Shri A.K. Jain, JDR for the appellant/Revenue. The respondents are not represented. It is observed that the issue stands fully covered by the decision of the Hon'ble Madras High Court (sic) CCE, Coimbatore reported in 2001 (129) ELT 48 (Mad.), in which it is held that the wires & cables used for distributing of electricity are covered by the expression "Plant" mentioned under the term "capital goods" under the Explanation to Rule 57-Q of the Central Excise Rules, 1994. Thus, the Revenue appeal has no merit and the same is accordingly, rejected.

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