

Commissioner of Central Excise and Vs. M/S. Saico Engg. and Fabricators

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SooperKanoon Citation : sooperkanoon.com/22353

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Apr-20-2001

Appellant : Commissioner of Central Excise and

Respondent : M/S. Saico Engg. and Fabricators

Judgement :

1. The amount involved in this appeal is less than Rs. 50,000/- only of modvat claim. In exercise of powers given to me in terms of second proviso to Section 35B of the Central Excise Act, 1944, I dismiss the appeal.