

Commissioner of Central Excise, Vs. M/S. Shree Ganesh Rolling

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Apr-27-2001

Reported in : (2001)(132)ELT309TriDel

Appellant : Commissioner of Central Excise,

Respondent : M/S. Shree Ganesh Rolling

Judgement :

1. The Revenue filed this Reference application for referring the following question of law to the Hon'ble High Court.: Whether the Electric Control Panel is a capital and was not a capital goods as per the definition of the goods under Rule 57-Q of the Central Excise Rules." 2. When the case was called none appeared on behalf of the respondents in spite of notice.

4. The Tribunal in the final order held that the Electric Control Panels are part of magnetic lifts which cannot be operated without these electric panels and those control panels are part of the lifts.

The Revenue is not disputing the fact that magnetic lifts are not entitled for the benefit of capital goods. In this situation Clause (b) of the Rule 57Q comes into operation which into operation which indicates parts of the machine and machinery mentioned in Clause (a) of the Rule. In view of the definition of the capital goods which also includes parts, the question of law has framed, does not arise from the final order. In view of the above, I find no merit in this application, the same is rejected.

