M/S Up State Sugar Corpn. Vs. Cce Allahabad

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SooperKanoon Citation : sooperkanoon.com/22607

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Apr-30-2001

Appellant : M/S Up State Sugar Corpn.

Respondent : Cce Allahabad

Judgement :

1. In this case authorities disallowed modvat credit of Rs. 34,334/- availed on Lubricating oil and Rs.1,260/- on Welding Electrodes holding lubricating oil is not inputs under Rule 57 and Welding Electrodes are not capital goods entitled to under Rule 57Q. That hearing both the sides, we agree with the appellants counsel Credit is available to them on both items, In view of the decision of the Tribunal(Larger Bench) in the case of Modi Rubber 2000(119) 197 in which lubricating oil has been held to be entitled to modvat credit and Larger Bench decision in the case of Jawahar Mills Vs CCE 1999 (108) ELT 47 which has been re-affirmed by the Larger Bench in the case of Surya Roshni 2001(128) ELT 293. in which credit has been held to be admissible on electrodes.

2. Following the ratio of the above orders I set aside denial of the modvat credit and the entire amount and set aside penalty imposed.