

Commissioner of Central Excise, Vs. M/S. Bharat Commerce Industries

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : May-02-2001

Appellant : Commissioner of Central Excise,

Respondent : M/S. Bharat Commerce Industries

Judgement :

1. The above appeal has been filed by the Revenue against order of the Commissioner (Appeals) extending capital goods credit under Rule 57Q of the Central Excise Rules on PVC cables and PVC armoured cables on the ground that these items fell in the category of capital goods.

2. On hearing the learned DR and perusing the records and noting that credit has been held to be admissible by the Larger Bench of the Tribunal in the case of M/s. Jawahar Mills Ltd. reported in 1999 (108) ELT 47 which has been reaffirmed by the 5 Member Bench in the case of CCE vs. Surya Roshini reported in 2001 (128) ELT 293, I hold that there is no ground to interfere with the impugned order since credit has been rightly held to be available on these items. Therefore, I uphold the impugned order and reject the appeal.