

**Commissioner of Central Excise, Vs. M/S. Indian Yarns Ltd.**

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**SooperKanoon Citation : [sooperkanoon.com/22708](http://sooperkanoon.com/22708)**

**Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi**

**Decided On : May-02-2001**

**Appellant : Commissioner of Central Excise,**

**Respondent : M/S. Indian Yarns Ltd.**

**Judgement :**

1. These two appeals have been filed by the Revenue against two separate orders of the Commissioner (Appeals) extending capital goods credit under Rule 57Q of the Central Excise Rules on cables and cable conductors and electric control panels 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 orders since credit has been rightly held to be available on these items. Therefore, I uphold the impugned orders and reject the appeals.