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Collector of Central Excise Vs. Shree Arun Packaging Corporation

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : May-02-2001

Appellant : Collector of Central Excise

Respondent : Shree Arun Packaging Corporation

Judgement :

1. The single point involved in all these three appeals from the Revenue is whether simultaneous availment can be made of the facility of full exemption as well as availment of modvat credit permissible in respect of different goods. This issue has been fully covered in the larger bench decision of the Tribunal in the case of Franco Italian Company Pvt. Ltd. Vs CCE, Mumbai-II 2000 (40) RLT 295 CEGAT wherein the Tribunal held that such availment was permissible.

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