Commissioner of Central Excise, Vs. M/S. Fixwill Industries

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SooperKanoon Citation : sooperkanoon.com/22727

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : May-02-2001

Judge : S G Srinivasan

Appellant : Commissioner of Central Excise,

Respondent : M/S. Fixwill Industries

Judgement :

1. This is the case involved endorsed invoices and the availment of modvat credit thereon. The appellate authority on the basis of the judgment of M/s. Usha Associates reported in [1995 (78) ELT 281 (T)] and the interpretation of Notification No. 16/94 allowed the appeal of the assessee. The amount involved is less than Rs.50,000/- it may not recur. In view of the discretion under second proviso to Section 35F of the Central Excise Act, 1944. I dismiss this appeal after hearing the Ld. DR.