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

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : May-03-2001

Appellant : Commissioner of Central Excise,

Respondent : M/S. Fixwell Industries

Judgement :

1. In this case the question involved is whether modvat credit can be denied for violation of procedural irregularities. In this case the modvat credit has been denied on the ground that the invoices issued by dealers did not have certain particulars namely certificates number etc. It is not denied by the department that the input has been used in the manufacture of the declared final product. As long as the inputs has been used in the manufacture of final product there cannot be denied of modvat credit. There are several decision which have been held in favour of the party one of the judgement in the case of Bengal Safety Industries Vs. Collector of Central Excise, Calcutta [1997 (92) ELT 81 (Tribunal)]. Following the same I dismiss the appeal of the department. Assessee is entitled to any consequential relief if any according to law.

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