

M/S. Sail Vs. Cce, Jsr

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SooperKanoon Citation : sooperkanoon.com/23164

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Calcutta

Decided On : May-18-2001

Appellant : M/S. Sail

Respondent : Cce, Jsr

Judgement :

1. The short issue involved in the present appeal is as regards the availability of modvat credit in the input materials such as caustic Soda, Ferrie Alum, Liquid chlorine and Sulphuric Acid used for purification which in turn is used for production of electricity being consumed by the appellants in their integrated steel plant.

2. After hearing both the sides we find that the issue is covered by the earlier decisions of the Tribunals's Larger Bench in the case of Ballarpur Indus. Ltd. RLT (LB) CEGAT 1380. Accordingly we allow the stay petition unconditionally and fix the main appeal on 25.5.2001.