Commissioner of Central Excise, Vs. M/S Setwell Conveyors

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SooperKanoon Citation : sooperkanoon.com/23210

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : May-21-2001

Appellant : Commissioner of Central Excise,

Respondent : M/S Setwell Conveyors

Judgement :

1. The appeal for the Revenue was argued by Shri A.K. Jain, the respondents were not present.

2. The single issue for determination in the case, is, whether the benefit of Notification No. 175/86 dt. 1.3.86 would stand withdrawn, in the light of amending Notification No. 55/92 dt. 31.3.92, for the period between 1.4.92 to 21.5.92. This issue has been decided by the Larger Bench of the Tribunal in their judgement in the case of CCE Bombay Vs. Automats (India) [2000 (119) ELT 34 (Tribunal-LB)] in favour of the assessee. Following the ratio of that judgement we dismiss this appeal.