Commissioner, Central Excise, Vs. M/S. Keshari Steels

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SooperKanoon Citation : sooperkanoon.com/23232

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : May-22-2001

Judge : Author: S Kang

Appellant : Commissioner, Central Excise,

Respondent : M/S. Keshari Steels

Judgement :

1. When the case was called none appeared on behalf of the respondents inspite of notice, therefore, the appeal is being taken up in absence of respondents.

2. Revenue filed this appeal against the order in appeal passed by the Commissioner (Appeals) whereby the benefit of MODVAT credit on Foundary Fluxes was allowed as input under Rule 57 of the Central Excise Rules.

4. The contention of the Revenue is that foundary Fluxes are used as linear in a furnace to avoid direct contact of the steel with refractory. Therefore, these are now inputs used in or in relation to the manufacture of final product.

5. Now this issue is settled by the decision of the Hon'ble Karnataka High Court Escorts Ltd. Vs. Collector of Central Excise, Bangalore, reported in 2000 (120) E.L.T. 75 (Kar.). In this case the Hon'ble High Court held that Ramming mass used as insluative in the furnace used for melting the aluminium is an input under Rule 57A of the Central Excise Rules. In view of the above decision, I find no infirmity in the impugned order, the appeal is rejected.