Commissioner of Customs and Vs. Power Engg. Corpn., J.K. Group of

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Aug-07-2001

Appellant : Commissioner of Customs and

Respondent : Power Engg. Corpn., J.K. Group of

Judgement :

1. These four appeals from the Revenue have common facts and are disposed of vide this single order. None of the respondents was present.

2. Certain manufacturers were receiving parts of I.C. Engine without payment of duty in terms of a notification, following the provisions of Chapter X. That notification having been withdrawn, duty was demanded and confirmed on such goods lying in stock at the recipient manufacturer's factory. The Commissioner (appeals) upheld the confirmation but permitted the modvat credit to be utilised of the duty paid on such inputs, when used in the manufacture of final goods. In these appeals Revenue is agitating this permission on the ground that assessees would not be eligible to do so unless they had filed declarations under Rule 57G which was mandatory in terms of Tribunal Judgment in the case of P.G.Conductors Vs. Collector of Central Excise, Jaipur [1996 (81) EIT 336 (Tribunal)].

3. One of the respondents has placed before us Tribunal's order No.C-1/503-10/WZB/2001 in which appeals filed by the revenue on the same grounds was dismissed relying upon the Tribunal judgment in the case of Roche Products Ltd. Vs. CCE [1995 (78) ELT 127]. Following the ratio of these judgments we dismiss

these appeals.