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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Sep-14-2001

Appellant : Nirma Ltd.

Respondent : Commissioner of Central Excise

Judgement :

1. On hearing both sides on the stay application the appeal itself was taken up on observing that the issue stand settled.

3. The Commissioner (Appeals) disallowed modvat credit on Electrical Cables & Copper Cables in the face of the Tribunal's order in the case of Jawahar Mills Ltd. v. Commissioner of Central Excise, Coimbatore [1999 (108) ELT 47 (Tribunal)] on the observation that an SLP had been filed against the said judgment. This judgment was upheld by the Supreme Court as reported in 2001 (132) ELT 3 (S.C.) [Commissioner of Central Excise v. Jawahar Mills Ltd. The appeal is accordingly allowed with resultant benefits.