

Commissioner of Central Excise, Vs. Marine Electricals

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SooperKanoon Citation : sooperkanoon.com/25835

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Sep-20-2001

Appellant : Commissioner of Central Excise,

Respondent : Marine Electricals

Judgement :

1. Mr. K.B. Shetty, who represented the respondent is not found to have any qualification required to appear before this Tribunal as an authorised representative. I have therefore declined to hear him.
2. In the order impugned in this appeal, the Commissioner (Appeals) has held that the respondent was not entitled to take credit prior to 22.6.1994 on a gate pass which was issued by the manufacturer on 23.12.1993, and endorsed by the consignee on some unspecified date, was in accordance with law. This is challenged in this appeal by the Commissioner.
3. The ground in the appeal is that by application of the provisions of notification 16/94, the credit would not be taken on such endorsed gate pass.
4. The Commissioner (Appeals) has gone by the decision of the Tribunal in Moosa Haji Patrawala Pvt Ltd v. CCE 1996 (83) ELT 620. This decision had concluded, after considering notification 16/94, that credit taken prior to 30.6.1994 on a gate pass which was issued on or before 30.3.1994 but endorsed later is valid. The ratio of that decision will apply to the facts before me.