

Commissioner of Central Excise, Vs. Technova Imaging Systems Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Sep-28-2001

Appellant : Commissioner of Central Excise,

Respondent : Technova Imaging Systems Ltd.

Judgement :

1. On hearing both sides on the stay application the issue being small, the appeal was taken up for disposal.
2. The Dy. Commissioner disallowed modvat credit taken under Rule 57Q of the Central Excise Rules on Steel Straps as packing material holding that these were not capital goods. The Commissioner (Appeals) reversed the this order based on the declaration filed by the assessee under Rule 57G wherein the straps were declared as packing material. He observed that the entries had been made in RG-23A register. On this observation he allowed the appeal of the assessee the present appeal from the Revenue.
3. The claim made in the Revenue's appeal is that the assessee had misrepresented that the credit had been availed of under RG-23A registers whereas in fact it was recorded in RG-23C registers.
4. The claim made on behalf of the assessee before me is that this was inadvertent. By mistake a wrong entry was made. The contested revenue is only Rs. 6,000/- The Tribunal in earlier judgments have held that even where the claim made is under Rule 57Q and declaration filed, the benefit could be taken where

the inputs was found to be eligible in terms of Rule 57A. The ground on which the Revenue had filed the appeal can at the best be (sic) as only a technical ground.

5. The appeal is dismissed with the direction that the assessee shall correct the registers and inform the jurisdictional officer. The stay application also stands disposed off.

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