

Tarchem Products Vs. Commissioner of Customs and

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Oct-19-2001

Appellant : Tarchem Products

Respondent : Commissioner of Customs and

Judgement :

1. The appeal is against the order of the Collector (Appeals) denying the modvat credit taken on alkyl benzene.
2. Appellant is absent and unrepresented despite notice. I have perused the appeal and heard the departmental representative.
3. The collector (Appeals) has held that liner alkyl benzene at the relevant time was not included in the table to notification 177/86 issued under Rule 57A and specified the inputs and final products for the purpose of taking modvat credit. He has therefore denied the credit.
4. The appeal seeks to claim that the product was in fact specified in the notification, but I am unable to find anything in the appeal that supports this claim. I am not able to find, after reading the grounds of appeal, that the Collector (Appeals)'s contention that the product was not specified in the notification is incorrect.
5. The appeal also claims that the notice dated 18.8.1987 to recover the credit taken on 16.2.1987 was barred by limitation. The judgment of the Supreme Court

CCE v. Raghuvar (India) Ltd. 2000 (118) ELT 311 that prior to its amendment in 1988, when a time limit of six months or in appropriate case for five years for issuing notice to recover wrongly taken credit introduced Rule 57I, there was no time limit prescribed and therefore no period of limitation could apply for recovery. The notice was therefore not barred by limitation.

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