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**Commissioner of Central Excise, Vs. Lans Metal Pvt. Ltd.**

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**SooperKanoon Citation** : sooperkanoon.com/26424

**Court** : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

**Decided On :** Oct-30-2001

**Appellant** : Commissioner of Central Excise,

**Respondent** : Lans Metal Pvt. Ltd.

**Judgement** :

1. The issue in this case relates to the eligibility of Gum Tape used as packing material by the respondents who are manufacturers of Aluminium Collapsible Tubes, to modvat credit.

2. On hearing the Ld. DR and perusing the written submissions filed before me on the ground that the respondent that they are entitled to modvat credit since the Tribunal in the case of Hindustan Lever Ltd. v.Collector of Central Excise, Calcutta-II [1994 (70) ELT 595 (Tribunal)] has held that Gum Tape is eligible for modvat credit and this decision of the Tribunal has been followed subsequently, following the ratio of the above decision I hold that modvat credit is available to the respondents or gum tape used by them for packing their final products, I uphold the impugned order and reject the appeal of the Revenue.

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