Commissioner of Central Excise, Vs. Gan Pharmaceuticals P. Ltd.

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SooperKanoon Citation : sooperkanoon.com/26432

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Oct-30-2001

Appellant : Commissioner of Central Excise,

Respondent : Gan Pharmaceuticals P. Ltd.

Judgement :
1. The above appeal arises out of the order of the Commissioner (Appeals) extending modvat credit on the strength of subsidiary certificates showing delivery of the inputs covered thereunder the respondents, even though there was no specific endorsement by M/s.

Warren Pharmaceuticals Pvt. Ltd. in favour of the respondents.

2. On hearing both sides and noting that the subsidiary certificate themselves show that the inputs were delivered to the respondents and further noting that there is no dispute regarding duty paid of input (SIC) in question I hold that there is no legal infirmity in the impugned order and accordingly uphold the same and reject the appeal.