Commissioner of Central Excise, Vs. Wipro Ltd.

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SooperKanoon Citation : sooperkanoon.com/26527

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Nov-02-2001

Appellant : Commissioner of Central Excise,

Respondent : Wipro Ltd.

Judgement :

1. The COD has been filed which is more of a technical nature.

Originally only one COD was filed in respect of the common order made in two appeals. Hence the subsequent COD file is condoned.

2. The question involved in this case is whether the assessee who is a manufacturer of soap and which receives rice bran oil from Hindustan Lever Ltd., and takes money credit under Rule 57K out of 1000 kgs. They manufactured 880 kgs. of fatty acids. They utilised 80 kgs. in the manufacture of soap in their own factory and returned 800 gms to Hindustan Lever Ltd. On such return they reversed the money credit. The question is whether for 80 gms. utilised in the manufacture of the final product by the assessee, they could utilise the money credit. The matter was examined by the Tribunal and in its elaborate judgment it held in favour of the assessee and against the department. The argument of the department in the application is of interpretation of the rules.

In my view, the thrust in which the case has been initiated before me under this application is wrong. The entire decision of the judgment is based on question of fact. I therefore feel that no question of law arises.

3. In fact, during the course of argument, learned advocate for the assessee, Shri Ravindran, brought before me the judgment of the two member bench who in their order dated 11.9.2000 in Appeal E/857/95 have come to the same conclusion. I do not think any question of law arises in this case.