**Commissioner of Central Excise Vs. Pidilite Industries Ltd.**

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**SooperKanoon Citation** : sooperkanoon.com/26540

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

**Decided On :** Nov-02-2001

**Appellant** : Commissioner of Central Excise

**Respondent** : Pidilite Industries Ltd.

**Judgement** :

1. The revenue has filed the above appeals against orders of the Commissioner (Appeals) by which he has extended modvat credit taken by the respondents herein on the strength of endorsed bill of entry. The objection of the Revenue is that such endorsed bills of entry are not accompanied by a subsidiary gate pass. On hearing both sides and perusing the documents in question I find that the bills of entry on the strength of which the respondents have taken credit on inputs imported by M/s. Hetampuria Textiles and sold entirely to the respondents directly from the Customs Dock area (sic) contained the endorsement that importers have not availed of modvat credit on the said inputs and that the entire consignment has been cleared to the respondents. In these circumstances the Circular No. 179/13/96-CX dt.

29.2.1996 of the Ministry of Finance wherein it is setout that the imported goods can be directly transferred from the Customs dock area to a manufacturer by the importer on a declaration made on the reverse of the bill of entry that consignments are being delivered to the unit for availing credit and endorsed by the Proper Officer of Customs for enabling the manufacturing unit to avail credit, is directly attracted.

Therefore I see no infirmity in the order of the lower appellate authority, which is correct in law and accordingly I uphold the same and reject the appeal.