

Commissioner of Central Excise Vs. Auto Electronics

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SooperKanoon Citation : sooperkanoon.com/26546

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Nov-02-2001

Appellant : Commissioner of Central Excise

Respondent : Auto Electronics

Judgement :

1. The issue in the present appeal filed by the Revenue is the admissibility of modvat credit on gate passes issued prior to 1.4.1994 but endorsed subsequently and credit taken before 30.6.1994 by the respondents.

2. On hearing Ld. DR, I find that the issue stands settled by the Tribunal in the case of Moosa Haji Patrawalla [1996 (83) ELT 620 (T)] holding that credit is admissible in such a situation. The above decision of the Tribunal has been followed in a series of cases.

Following the ratio thereof I hold that credit has been rightly extended to the respondents herein, uphold the impugned order and reject this appeal.