

**Jindal Strips Vs. Cce**

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**SooperKanoon Citation :** [sooperkanoon.com/27858](http://sooperkanoon.com/27858)

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

**Decided On :** Mar-18-2002

**Reported in :** (2002)(102)LC802Tri(Delhi)

**Judge :** S Kang

**Appellant :** Jindal Strips

**Respondent :** Cce

**Judgement :**

1. The appellants filed this appeal against the order-in-appeal passed by the Commissioner (Appeals) whereby the benefit of MODVAT credit in respect of CI slag pot was denied as capital goods.

3. The revenue is relying upon the Larger Bench decision of the Tribunal in the case of Melton India Ltd. v. CCE . In this case, the Tribunal, after taking into consideration the facts and circumstances of the case, held that ceramic evaporation boats used in the manufacture of metallised plastic films, is not an input but an appliance. In the present case, CI slag pots are used to remove the slage from AOD during the manufacture of final product. The respondents are relying upon the decision of the Tribunal in their own case, viz., CCEv. jindal Strips Ltd. reported in 2000 (126) ELT 631 (T) : 2000 (91) ECR 689 (T).

4. The decision of the Larger Bench of the Tribunal in the case of Melton India Ltd. (supra), is not applicable in the present case as the appellants are not claiming

MODVAT Credit on CI slag pots as inputs.

The use of CI slag pots is not disputed by the revenue. Therefore, in view of earlier decision of the Tribunal in appellants own case, the impugned order is set aside and the appellants are entitled for the benefit of MODVAT credit in respect of CI slag pots as capital goods.

The appeal is allowed.

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