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Dintex Dyechem Ltd. Vs. Commissioner of Cus. and C. Ex.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Apr-11-2002

Reported in : (2002)(146)ELT66Tri(Mum.)bai

Judge : J Balasundaram

Appellant : Dintex Dyechem Ltd.

Respondent : Commissioner of Cus. and C. Ex.

Judgement :

1. The issue in dispute is whether Modvat credit is admissible on naphthalene used in the manufacture of S.O. dyes when the final product was exempt from duty to the extent of duty paid on inputs used for the manufacture of it under Notification 432/86.

2. On hearing both sides I note that the issue stands settled against the assessee by the decision of the Tribunal reported in 1998 (102) E.L.T. 105 in the case of CCE, Nagpur v. Abhideep Chemicals Pvt. Ltd. wherein it is held that the credit of duty paid on beta naphthol to the extent of duty paid on naphthalene used in its manufacture. This decision was followed by the Tribunal in the case of CCE, Pune v.Sahyadri Dyestuffs & Chemicals, 3. Following the ratio of the above decisions I uphold the impugned order and reject the appeals.

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