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Cce Vs. Nestle India Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT

Decided On : Apr-18-2002

Reported in : (2002)(105)LC149Tri(Bang.)alore

Judge : G B Deva

Appellant : Cce

Respondent : Nestle India Ltd.

Judgement :
G.A. Brahma Deva, Member (J) 1. Whether the following items are eligible capital goods in terms of Rule 57Q is an issue to be considered herein.

1) PVC Insulated cables and wires 2) Armoured cables 5) Electric and Electrical goods 6) Feeder door with accessories 7) Load stop-Miniature Circuit Breaker 8) Fuse & Test-off Auto marking 9) Cables 10) Switch Board Component 11) Electronic goods 12) Loose assembly switch 13) Paint and Wire 20) Over load relay contact kit 21) Contractor push button 22) Control Panel mixture 23) Central panel energy distribution panel 24) Junction box 25) Motor Control centre for water treatment 26) Motor Control centre for distribution board 27) Sun overt 28) MS ducting and minimum trays 29) Power contractor 31) Underground copper cable 32) Control Panel 33) Junction box & Fuse Ceramic 34) Parts of material handling equipment 35) Material handling valve 36) Vacuum breaker 2. I find that the Commissioner (Appeals) while allowing the appeal filed by the party has relied upon the decision of the Tribunal in the case of Jawahar Mills Ltd. . The view taken

by the Tribunal was upheld by the Supreme Court as . Since the issue herein has been properly analysed by the Commissioner, following the ratio of the decision of the Tribunal I am not inclined to interfere with the order. Accordingly, these appeals are dismissed.

(Pronounced and dictated in open Court)

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