Rajesh Strips Ltd. Vs. Cce

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Aug-01-2002

Reported in : (2002)(83)ECC67

Judge : A T V.K., P Chacko

Appellant : Rajesh Strips Ltd.

Respondent : Cce

Judgement :

1. Though the matter is posted today for hearing the Stay Petition, filed by M/s. Rajesh Strips Ltd., after granting the Stay we take up the appeal itself for disposal with the consent of both the sides since the matter stands settled by the decision of the Tribunal in the case of M/s. Vandana Ispat Pvt. Ltd. v. CCE, Raipur 2002 (82) ECC 593 (T) (Final Order No. 239/2002-B dated 23.5.2002).

2. We heard Shri Ghirnikar, learned Consultant for the Appellants, and Shri M.P Singh, learned DR for the Respondent. The issue involved in the appeal is whether the benefit of exemption provided under Notification No. 50/97-CE dated 1.8.1997 as amended by Notification No.57/97-CE, dated 30.8.97 is available to the excisable goods manufactured by them. The Commissioner, Central Excise, under the impugned Order has disallowed the benefit of exemption under Notification No. 50/97-CE as amended on the ground that the Appellants were not discharging duty liability under Section 3A of the Central Excise Act. The Tribunal in the case of Vandana Ispat (P) Ltd. 2002 (82) ECC 593 (T) has held that "by

going with the word 'employed', the Appellants are eligible to avail the benefit of the Notification as they have satisfied all the conditions specified therein." Further, this Tribunal in Abhishek Steels Ltd. v. CCE, Hyderabad wherein it has held that unintended supposed intention cannot be imported into the language of exemption notification and extended the benefit of Notification No. 50/97 to the Appellants therein who were not working under the scheme envisaged in Section 3A of the Act. Following the ratio of the earlier decisions we set aside the impugned Order and allow the appeal.