Commissioner of Central Excise Vs. Vikram Cement

Commissioner of Central Excise Vs. Vikram Cement

SooperKanoon Citation : sooperkanoon.com/28727

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Aug-20-2002

Reported in : (2003)(161)ELT200TriDel

Judge : P Chacko

Appellant : Commissioner of Central Excise

Respondent : Vikram Cement

Judgement :

1. These are appeals filed by the Revenue against the order of the Commissioner (Appeals) granting the benefit of Modvat credit to the respondents on Dust Collecting Bags for the period March-June, 1996 and on Conveyor Belts for periods prior to 16-3-1995.

2. Ld. JDR represents the appellant/Revenue. There is no representation for the respondents in spite of notice.

4. In the impugned order, ld. Commissioner (Appeals) has allowed the benefit of Modvat credit to the respondents in respect of Conveyor Belts and Dust Collection Bags under Rule 57Q of the erstwhile Central Excise Rules, 1944 following the decisions of the Hon'ble Supreme Court and this Tribunal, cited hereunder :- Century Cements Ltd. v. CCE, Raipur [1997 (95) E.L.T. 655 (Tribunal)]A.C.C. Ltd. v. CCE, Chandigarh, 5. On a perusal of the grounds raised by the appellant, I find that there is no challenge to the reliance placed by the lower appellate authority on

the aforecited case law. The appellant has not disputed that the Tribunal by Final Order No. A/940/2000-NB, dated 16-7-2001 [2001 (132) E.L.T. 662 (Tribunal)] held Conveyor Belts to be eligible capital goods for Modvat credit under Rule 57Q. It is also not disputed that, in Century Cements (supra), the Tribunal held that Conveyor Belts and Dust Collecting Bags were eligible capital goods under Rule 57Q for Modvat credit. Thus the issues involved in these appeals stand settled in favour of the assessee. The appeals fail and the same are rejected.