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**Super Cassettes Industries Ltd. Vs. Cce**

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**SooperKanoon Citation** : sooperkanoon.com/32150

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

**Decided On :** Sep-08-2003

**Reported in** : (2004)(112)LC212Tri(Delhi)

**Judge** : A T V.K.

**Appellant** : Super Cassettes Industries Ltd.

**Respondent** : Cce

**Judgement** :

1. In this Appeal filed by M/s. Super Cassettes Industries Ltd., the issue involved is whether MODVAT credit of duty paid in respect of UV lamp and fluorescent tubes Rule 57Q of Central Excise Rules, 1944.

2. I heard Shri M P Dev Nath, learned Advocate for the Appellants, and Shri H.C. Verma, learned Departmental Representative for the Revenue.

It is the contention of the Appellants that both UV lamps and fluorescent tubes are used in the printing machines installed in their factory for printing of compact discs; that parts, spares and accessories of capital goods are eligible capital goods for the purpose of availing the MODVAT credit irrespective of Chapter Heading in which these goods may fall. The contention of the Department, on the other hand, is that Heading 85.39 of the Schedule to the Central Excise Tariff Act is excluded from the definition of the capital goods as given in Rule 57Q; that these are not parts of any specified machines and are only used in CD plant of the Appellants. I agree with the submissions made by the Revenue that UV lamp and fluorescent tubes are not parts of any specific machines. As these are classifiable under Heading 85.39 which is not mentioned in the table below Rule 57Q, the benefit of MODVAT credit is not available to the Appellants. As they have wrongly availed the credit, penalty is also imposable on the Appellants. I, therefore, find no merit in the Appeal which is rejected.

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