Alembic Glass Industries Vs. Cce

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Sep-10-2003

Reported in : (2003)(111)LC715Tri(Mum.)bai

Judge : S T S.S.

Appellant : Alembic Glass Industries

Respondent : Cce

Judgement :
1. These appeals are being disposed off by the common order since the issue is common.

(i) EMKLO - 150: - It is used in various parts of machinery through Hydrolic pump.

(iii) Cynder IC 680 (Steam Cylinder Oil): - It is used in P.T.U. Box which is attached with Shear Feeder mechanism which drives the shear. The function of the oil is to keep the mechanism in working.

(iv) Nilev - 40 (Fire Polishing): - It is used to avoid over heating at the time of fire polish.

(vi) Grease W. B.: - It is applied in all the bearing and spare parts to avoid friction.

As it was found that the use of the items was mainly as lubricants for better operation of machinery and not in relation to manufacture of final product.

3. The appellants rely upon - (i) Shree Rayalaseema Alkalies & Allied Chem. Ltd. 2002 (149) ELT 962 : 2002 (103) ECR 866 (T) (ii) Modi Rubber Ltd. 2000 (199) ELT 197 (LB) : 2000 (92) ECR 333 (T) (iii) A.K.Automatics , which hold the eligibility of Lubricating Oils, Greases and Cutting Oils as inputs under Rule 57A. Nothing contrary has been shown by Revenue.

4. Following these earlier decision of this Tribunal & the admitted natures use of the items, the present appeals are required to be allowed after setting aside the impugned order.