Cce Vs. Dwarikadhish Spinners Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Oct-13-2003

Reported in : (2004)(168)ELT134TriDel

Judge : P Bajaj

Appellant : Cce

Respondent : Dwarikadhish Spinners Ltd.

Judgement :

1. In this appeal which has been filed by the Revenue against the impugned order-in-appeal, the issue relates to the benefit of the Notification No. 1/95-CE dated 4.1.1995 to the respondents in respect of the goods in question (detailed in the show cause notice) used for the manufacture of false ceiling erected to reduce the space volume to effectively control the conditions for humidity and temperature for producing good quality of cotton yarn.

2. I have heard both sides. The perusal of the impugned order shows that the adjudicating authority recorded specific finding that the goods in question had been utilized by the respondents to put up false ceiling in order to reduce the space volume to effectively control the conditions for humidity and temperature for producing the goods quality of cotton yarn. This finding had been affirmed by the Commissioner (Appeals). In the face of this findings it is difficult to observe that the goods were not brought in the factory in connection with the manufacture of the final products so as to deny the benefit of notification No. 1/95-Ce, detailed above,

which granted exemption from duty to the 100% EOU on the capital goods brought by them in the factory in connection with the manufacture of the final products. The learned Commissioner (Appeals) has also followed the ratio of the law laid down in the case of (i) Shri Rama Spinner (P) Ltd. vs. CCE 2002 (48) RLT 445; (ii) Gonterrmann Peipers (India) Ltd. Vs CCE 2003 (54) RLT 649; (3) Pearl Polymers Ltd vs. CCE, 2002 (48) RLT 694; and (iv) M/s. Jawahar Mills Ltd. vs CCE, 1999 (108) ELT 47. No law to the contrary has been brought to the notice of the Bench.

3. The impugned order, in my view, passed by the Commissioner (Appeals) is perfectly valied and the same is upheld. The appeal filed by the Revenue is dismissed.