Commissioner of Central Excise Vs. Reliance Industries Ltd.

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SooperKanoon Citation : sooperkanoon.com/33259

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Dec-01-2003

Judge : M T K.D.

Appellant : Commissioner of Central Excise

Respondent : Reliance Industries Ltd.

Judgement :
2. The dispute in the instant appeal by the Revenue relates to availability of modvat credit on 'lubricating oils" and "anti-seize agents". In the grounds of appeal, it is claimed that the Commissioner (Appeals) has erred by placing reliance on the Tribunal's order in respect of the respondents own case in order no. C-1/305-314/99/WRB dated 19.1.2000. It is claimed that the Tribunal has erred in reaching the conclusion that credit is admissible.

3.It is noticed that the correct approach for the Commissioner would have been to challenge the decision of the Tribunal before the appropriate authorities rather than filing this appeal against the order of the Commissioner (Appeals), which follows the Tribunal's decision. It is also seen that the larger bench of the Tribunal in its decision reported at 2000 (38) RLT 718 (CCE, Meerut vs. Modi Rubber Ltd & Others and U.P. State Sugar Corporation Ltd. & Others vs CCE, Allahabad & Ors.) has held that lubricating oil and greases are eligible inputs prior to 1.3.1997, as their use in the machinery is in or in relation to manufacture of final products. In the instant case, the period involved is prior to 1.3.1997.

4. On the basis of the above findings, I hold that the appeal filed by the Revenue is without any merit and the same is rejected.