SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com

Commissioner of Central Excise Vs. Rocket Engineering Corporation Ltd.

Commissioner of Central Excise Vs. Rocket Engineering Corporation Ltd.

SooperKanoon Citation : sooperkanoon.com/361359

Court : Mumbai

Decided On : Jun-28-2006

Reported in : 2008(223)ELT347(Bom)

Judge : V.C. Daga and ;J.P. Devadhar, JJ.

Acts : CENVAT Credit Rules - Rules 4(5) and 57AC

Appeal No. : Central Excise Appeal No. 59 of 2006

Appellant : Commissioner of Central Excise

Respondent : Rocket Engineering Corporation Ltd.

Advocate for Def. : M.H. Patil and ;H. Aparna, Advs.

Advocate for Pet/Ap. : K.R. Chaudhary, Adv.

Disposition : Appeal dismissed

Judgement :
ORDER

1. Heard rival, parties.

2. Learned Counsel appearing for the appellant contends that following substantial question of law arises for consideration of this Court.

A. Whether the assessee i.e. the supplier of inputs to the job worker is liable to pay Central Excise Duty on the scrap generated at the job workers end, which is not received back from the job workers within the specified time in terms of Notification No. 214/86-CE dated 25.3.1986 as amended r/w Rule 4(5)(a) of CENVAT Credit Rules?

B. Whether scrap generated at the job workers end out of the processing of the inputs is required to be returned to the supplier and, if it is not returned back whether the supplier of inputs is required to pay appropriate Central Excise thereon?

3. Having heard rival parties and having examined the findings recorded in the order in original, it is not in dispute, that the assessee had paid duty on the scrap generated at the factory of the job worker for the period April 1999 to March 2000. There is no liability on the principal manufacturer- respondent after 31st March 2000 in view of amended Rule 57AC of the CENVAT Credit Rules. In view of this finding of fact, no substantial question of law arises in this appeal. Appeal is, therefore, dismissed in limine with no order as to costs.

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com