Uni-deritend Ltd. Vs. Commissioner of Central Excise

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Sep-01-2004

Reported in : (2005)(180)ELT123Tri(Mum.)bai

Judge : K Kumar

Appellant : Uni-deritend Ltd.

Respondent : Commissioner of Central Excise

Judgement :

1. The issue relates to denial of Modvat credit of Rs. 70,061/- wrongly availed by the appellant. It is seen that the credit of Special Excise Duty was allowable on inputs prior to the 28th day of February, 1993 as per Notification 8/93, dated 1-11-1993, which was permitted to be utilised towards payment of duty on final products cleared subsequent to 28-2-1993, but prior to 31-3-1994, provided such inputs were permitted to be brought into the factory.

2. The appellant has unauthorisedly merged the basic duty with the Special Excise Duty and have not maintained separate account for the same. Therefore, the denial of the said credit is fully justified.

3. I do not find any reason to interfere with the Order passed by the lower authorities. The appeal is accordingly dismissed.