Sah Polymers Ltd. Vs. Cce

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SooperKanoon Citation : sooperkanoon.com/36997

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Nov-03-2004

Judge : S Kang, Vice

Appellant : Sah Polymers Ltd.

Respondent : Cce

Judgement :
2. The appellant filed this appeal against Order-in-appeal passed by the Commissioner (Appeals). In this case Modvat credit in respect of the duty paid by the job worker was disallowed.

3. In this case, the appellant were sending the fabric for job work and the job worker obtaining duty paid granules and used the same for lamination of fabric and thereafter cleared the goods on payment of duty. The laminated fabric was received by the appellant and they also availed the credit in respect of duty paid by the job worker.

4. The contention of the Revenue is that under job worker procedure/rules and Notification No. 94/86 the job worker is not required to pay duty. as the job worker paid duty, which he requires not to pay, therefore, the appellant cannot take credit of such duty. I find that this issue is covered by the series of decisions passed by the Tribunal.CCE v. Anupam Engineering Works The Tribunal in the above mentioned cases allowed the credit in respect of duty paid by job worker. In view of the above decision of the Tribunal, the impugned order is set aside and the

appeal is allowed.