

Renuka Cement Ltd. Vs. Cce

Renuka Cement Ltd. Vs. Cce

SooperKanoon Citation : sooperkanoon.com/37325

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Dec-10-2004

Reported in : (2005)(99)ECC522

Judge : P Bajaj, M T K.C.

Appellant : Renuka Cement Ltd.

Respondent : Cce

Judgement :

1. In this appeal, the appellants have questioned the correctness of the impugned Order-in-Appeal vide which the Commissioner (Appeals) has reversed the Order-in-Original and rejected the claim of the appellants. The appellants were availing the benefit of Notification No. 12/95 dated 16.3.95 without firstly exhausting the benefit of Notification No. 1/93. No one has come present on behalf of the appellants. They have requested for a decision on merits.

3. We find that the appellants were engaged in the manufacture of cement and availing the full exemption benefit under Notification No.1/93 dated 28.2.93. But before exhausting their clearances of goods under the said Notification, they attempted to avail the benefit of Notification No. 12/95 dated 16.3.95 under which the specific rate of duty has been provided. In our view, they could not legally opt for benefit of this later notification when they were also availing the benefit under the first Notification No. 1 /93. However, only after exhausting the limit under first notification, they could not shift (sic) (could shift) to another notification. This

conclusion finds support from the bare reading of Notification No. 12/95 jointly with Notification No. 1/93. Therefore, we do not find any illegality in the impugned order of the Commissioner (Appeals) and the same is upheld. The appeal of the appellants is rejected.

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