

**Crompton Greaves Limited Vs. Cce**

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**SooperKanoon Citation :** [sooperkanoon.com/38017](http://sooperkanoon.com/38017)

**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

**Decided On :** Feb-08-2005

**Reported in :** (2005)(100)ECC486

**Judge :** Author: P Bajaj

**Appellant :** Crompton Greaves Limited

**Respondent :** Cce

**Judgement :**

1. None for the appellants. They have sent a request for adjournment on the ground that their Excise Consultant is not available. Record shows that on the last date of hearing, the appeal was adjourned for today.

The appellants are deliberately avoiding the appearance to prolong the case. Therefore, the request for adjournment is declined.

2. The issue in the present appeal relates to the denial of Modvat credit of Rs. 43,026 to them for the period April to July, 1997 on the ground that this credit was wrongly availed by them as the inputs which they allegedly sent directly to their job worker M/s Signet Conductors, Rewa under Rule 57-F(4) were never received back by them.

3. The plea taken by the appellants is that they received the goods back from the job worker on 25.7.97 and they took the credit on 26.7.97 and that challan for sending the goods to the job worker was issued on 1.7.97. But in my view, their

plea has been rightly not accepted by the lower authorities. The inputs were obtained by the appellants from M/s Sterlite Industries and the invoice issued by the supplier showed the supply of 2215 kgs of the inputs, whereas the challan No. 78 produced by the appellants is dated 1.7.97 which they allegedly issued when the goods were sent to the job worker indicating the quantity as 6675 kgs.

They had not been able to correlate the goods which they received from the supplier and the goods received from their job worker after the job work. For having failed to do so, in my view, the Modvat credit has been rightly denied to them. I do not find any illegality in the impugned order and the same is upheld. The appeal of the appellants is dismissed.

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