

Birla Tyres Vs. Cce

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Mar-09-2005

Judge : P Bajaj, M T K.C.

Appellant : Birla Tyres

Respondent : Cce

Judgement :

1. These appeals have been directed against the impugned order-in-appeal vide which the Commissioner (Appeals) has disallowed the utilization of the AED to the appellants for payment of the BED.2. The issue regarding the utilization of AED for payment of BED by an assessee during the period of dispute already stands settled vide Circular No. 700/16/2003-CX dated 6.3.2003 issued by the Board, wherein it has been clarified that credit of AED accrued earlier (prior to 1.3.2003) can be used for payment of Cenvat duty as well as WED. This circular had been also followed by the Tribunal in the case of Goodyear Sought Asia Tyres Pvt. Ltd. v. CCE, Aurangabad, decided vide Final Order No. S/66/WZB-2004/C-I dated 16.4.2004.

3. Therefore, the impugned order being contrary to the above said Board's Circular and the Tribunal's judgment, is set aside and the appeals of the appellant are allowed with consequential relief, if any, permissible under the law.