

J.K. Indus. Ltd. Vs. Cce

J.K. Indus. Ltd. Vs. Cce

SooperKanoon Citation : sooperkanoon.com/39353

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jun-14-2005

Judge : P Bajaj

Appellant : J.K. Indus. Ltd.

Respondent : Cce

Judgement :

2. The duty of Rs. 96,444/- and Rs. 15,562/- with penalties has been confirmed against the appellants, as detailed in the impugned order by denying them the modvat credit in respect of the furnace oil used in the generation of steam which was partly consumed by the appellants in their own factory and partly supplied to their other unit. The question, whether under these circumstance credit could be disallowed to the appellants, stands already answered in their favour by the Tribunal's judgement in the case of Indian Charge Chrome Ltd. Vs. CC, 2001 138 ELT 609. That judgment was followed by the Tribunal also in an identical case of M/s. SRF and allowed the stay application in that appeal. Therefore, prima facie, the appellants have a strong case on merits. The stay applications are accordingly allowed. The appeals be listed for hearing in due course.