

Cce Vs. Philips (i) Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jun-21-2005

Judge : S T S.S., T Anjaneyulu

Appellant : Cce

Respondent : Philips (i) Ltd.

Judgement :

1. Commissioner(Appeals) granted the benefit of notification 108/95 dated 28.08.95 after personally having verified the documents. The respondents had submitted before the CCE(A) - a) A letter dated 12.12.96 from World Bank to National Thermal Power Corporation Ltd. (NTPC) certifying that they are funding the project under consideration.

b) Approval dated 16.02.1995 of the Government of India and NTPC project under consideration.

c) Certificate dated 07.05.97 issued by NTPC certifying that World Bank has financed the project and the Government of India had approved the same. This also certified the project to have been sub-centralised to Bharat Heavy Electricals Ltd (BHEL) for supply of "Equipment & material including associated accessories for control and instrumentation package".

d) Purchase order dated 29.11.1997 issued by BHEL in favour of the respondents herein for supply of the goods.

2. (a) The personal verification of CCE(A) cannot be doubted.

Therefore, there is no force found in the present appeal, filed by the Revenue, that certificate as required under notification 108/95 was not submitted and also the verification of CCE(A) had deprived the Revenue an opportunity to examine the same without bringing out any specific defects in the same. Since Oxford Dictionary defines the term certificate to include "a fulfillment of requirements". The requirement of goods travelling from respondents the BHEL of the project approved is deemed to be fulfilled.

(b) We also note and follow the earlier decision of the Tribunal on this very issue in case of Automatic Electricity Ltd., 2004(178) ELT 524 and nothing contra shown. There is, therefore, no merits found in the appeal filed by the revenue.

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