Cce Vs. Vridheshwar Ssk Ltd.

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SooperKanoon Citation : sooperkanoon.com/39698

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jul-13-2005

Judge : W R Archana

Appellant : Cce

Respondent : Vridheshwar Ssk Ltd.

Judgement :

1. The amount involved in the present appeal is only Rs. 5,288/-. The Commissioner(Appeals) has held that the provisions of Rule 57CC are not applicable to bagasse and press-mud, which are residues and waste from the food industries. He has further held that these are not obtained from the processing of any inputs, on which modvat credit was obtained but are only residues of non-dutiable inputs.

2. Inasmuch as the amount involved is only Rs.5,288/- and the Commissioner(Appeals) order prima facie appears to be correct, I do not find any justifiable reason to admit the appeal on record. The same is accordingly dismissed as not admitted.