Commissioner of Central Excise Vs. Kedareshwar S.S.K. Ltd.

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SooperKanoon Citation : sooperkanoon.com/40518

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Oct-10-2005

Reported in : (2006)(104)ECC623

Judge : K Kumar

Appellant : Commissioner of Central Excise

Respondent : Kedareshwar S.S.K. Ltd.

Judgement :

2. The issue relates to modvat credit on M.S. Sheets and chequered plates as capital goods. The Commissioner (Appeals) in para 8 has noted as under: I visited the factory site Kedareshwar Sahakari Sakhar Karkhana Ltd. on 08.02.2002 in view to assert the actual use of the said goods. I have carefully examined the said Sugar Plant Machinery and found that all the goods i.e. M.S. plates & Chequered plates worth Rs. 16,67,874/- were used for fabrication, erection & installation of Sugar Plant Machinery and the documents related to the fabrication, erection & installation of the Sugar Plant Machinery in Page 0624 which the redeemed M.S. Plates & Chequered plates nave been utilized. The Karkhana has used the said plates for manufacture of Pan Supply Tanks, Pan Bodies. Evaporator Bodies and Calendrias and Chequered plates were used for staging components of Vapour pans and Evaporators.

3. Thus in view of the above. I do not find any reasons to interfere with the order of the Commissioner (Appeals). The appeal filed by the Revenue is. therefore,

dismissed.