Commissioner of Central Excise Vs. Romit Resins Pvt. Ltd.

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SooperKanoon Citation : sooperkanoon.com/42877

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jun-14-2006

Reported in : (2006)(113)ECC425

Judge : T Anjaneyulu

Appellant : Commissioner of Central Excise

Respondent : Romit Resins Pvt. Ltd.

Judgement :

2. This appeal involves an amount of Rs. 18,235/- which is availed as Modvat credit.

3. The respondents were availing the Modvat credit on the inputs namely "Light Diesel Oil' and 'Oxalic Acid' which were used in the manufacture of their final goods and as well as in the manufacture of goods on job work basis. The Department's contention was that the respondents were not entitled to the Modvat credit in view of the Board Circular No.306/22/97-CX dated 20.03.1997. Therefore, the respondents have paid the amount and subsequently claimed the refund. The adjudicating authority rejected the refund claim which was also confirmed by the Commissioner (A). On filing the appeal, the matter was remanded back to the Commissioner (A), and allowed the appeal in favour of the respondents, considering the ratio of larger Bench decision in the case of Sterlite Industries Ltd. . The impugned order is well considered and does not call for interference by the tribunal.

Therefore, the appeal is dismissed on both the grounds of pecuniary jurisdiction value is below of Rs. 50,000/- and as well as on merits.