Commissioner of Central Excise Vs. Kumar Engg. Corpn. and anr.

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SooperKanoon Citation : sooperkanoon.com/635926

Court : Punjab and Haryana

Decided On : May-03-2002

Reported in : 2002(82)ECC51

Judge : Jawahar Lal Gupta and; N.K. Sud, JJ.

Appeal No. : CCES No. 10 of 2001

Appellant : Commissioner of Central Excise

Respondent : Kumar Engg. Corpn. and anr.

Advocate for Pet/Ap. : Mr. Rajesh Gumber

Disposition : Petition dismissed

Judgement :

Jawahar Lal Gupta, J.

1. The Revenue has filed this petition under Section 35H(1) of the Central Excise Act, 1944. It stated that the following question arises for the opinion of this Court:

Whether gate passes issued prior to 1.4.94 but endorsed after that date would fall under the coverage of Entry No. 10 in the table to the Notification No. 16/94-CE (NT) dated 30.3.94 and would consequently become eligible document for taking credit under the Modvat scheme?

2. Mr. Rajesh Gumber, learned Counsel for the petitioner, very fairly states that the matter is concluded against the Revenue by the judgment of the Gujarat High Court in Commissioner of Central Excise, Ahmedabad-I v. Gujarat Medicraft Pvt. Ltd. 2001 (75) ECC 256 (Guj) Reference Application Nos. 16, 26, 27/2000 decided on November 22, 2000. He further states that the decision has been accepted by the Central Board of Excise and Customs.

3. In view of the statement of the counsel the question is answered against the Revenue.

4. The petition is dismissed in limine as no referable question of law arises for the opinion of this Court.