Bottling Co. Ltd. Vs. Collector of Central Excise

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SooperKanoon Citation : sooperkanoon.com/7032

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Sep-19-1993

Reported in : (1996)(81)ELT226TriDel

Appellant : Bottling Co. Ltd.

Respondent : Collector of Central Excise

Judgement :

2. The issue involved in this case is regarding the admissibility of Modivation glass bottle for aerated waters, which were not received in their original packing as the same were received by the Aerated Water manufacturing after printing of the brand name.

3. It was submitted by the learned Advocate that the Board had issued a Circular dated 3-9-1992 clarifying that the Modvat credit should not be denied on the above ground.

5. Considered. The issue involved is covered by the Board's Circular (supra). Both the orders of lower authorities were passed prior to the issue of said circular, in the interest of justice the matter is remanded to the Assistant Collector for de novo consideration inter alia in the light of the said circular after following the principles of natural justice after considering gate passes and other documents that may be produced.