

Commissioner of Central Excise Vs. Cegat

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Court : Chennai

Decided On : Dec-11-2000

Reported in : 2001(128)ELT375(Mad)

Judge : R. Jayasimha Babu and ;K. Gnanaprakasam, JJ.

Acts : Central Excise Rules, 1944 - Rule 57G(3)

Appeal No. : R.C.P. No. 8 of 2000

Appellant : Commissioner of Central Excise

Respondent : Cegat

Advocate for Def. : K. Jayachandran, Adv.

Advocate for Pet/Ap. : K. Veeraghavan, A.C.G.S.C

Judgement :

ORDER

R. Jayasimha Babu, J.

1. We heard the Counsel at some length under the impression that answer is required to be given to the question and that what was before us is a reference. We have therefore had occasion to examine the matter more deeply than what we would have done otherwise. Having heard the Counsel and having perused the

relevant rules, we are satisfied that the questions proposed do arise and require our consideration. The Tribunal is directed to refer the question as to whether the Tribunal was correct in extending Modvat credit on inputs received under cover of endorsed invoice when such endorsement is not a document prescribed under Rule 57G(3) of the Central Excise Rules, 1944. The Tribunal shall also send a statement of case together with the materials relevant for answering the question.

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