

Commissioner of Central Excise Vs. Cegat

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Court : Chennai

Decided On : Oct-12-2000

Reported in : 2001(129)ELT43(Mad)

Judge : R. Jayasimha Babu and ;F.M. Ibrahim Kalifullah, JJ.

Acts : Central Excise Rules, 1944 - Rule 57G

Appeal No. : R.C.P. Nos. 15-16 of 1999

Appellant : Commissioner of Central Excise

Respondent : Cegat

Advocate for Def. : None

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

Judgement :

ORDER

R. Jayasimha Babu, J.

1. Notice had been sent to the respondent by registered post acknowledgement due. The acknowledgement has not been received. That, however, does not necessarily warrant the inference that the notice has not been served. The cover has not been returned. In the circumstances, we consider it reasonable to inter

that notice has been served on the respondent.

2. We have heard the counsel for the Revenue. The Tribunal has held that despite a declaration not having been filed under Rule 57G of the Central Excise Rules, 1944 a manufacturer is entitled to claim Modvat credit. This is a matter which gives rise to a question of law which requires our consideration.

3. The Tribunal is, therefore, directed to refer the following question of law, and submit a statement of case together with the relevant records and documents :

'Whether the Modvat credit can be extended on inputs even in cases where the manufacturer has not made the necessary declaration under Rule 57G

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