**Commissioner of Central Excise Vs. C.E.G.A.T.**

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**SooperKanoon Citation** : sooperkanoon.com/823516

**Court** : Chennai

**Decided On :** Mar-21-2001

**Reported in** : 2001(133)ELT319(Mad)

**Judge** : R. Jayasimha Babu and ;Prabha Sri Devan, JJ.

**Appeal No.** : R.C.P. No. 4 of 1996

**Appellant** : Commissioner of Central Excise

**Respondent** : C.E.G.A.T.

**Advocate for Def.** : None

**Advocate for Pet/Ap.** : K. Veeraraghavan, ACGSC

**Judgement** :
ORDER

**R. Jayasimha Babu, J.**

1. We have heard the learned Counsel and perused the order of the Tribunal. We are satisfied that a referable question of law requiring decision of this Court does arise.

2. The Tribunal is directed to refer the following question of law and submit a statement of the case together with the material documents required for answering

the question referred :-

'Whether the Tribunal is right in holding that the Revenue was in error in resorting to Rule 57-1 and that the proper course for the Revenue was to resort to Rule 57C for recovery of the credit taken by the manufacturer on the inputs which had admittedly been used in the manufacture of the product for which exemption had been availed such exemption having been availed under General Exemptions granted to the Small Scale Industries ?'