

Commissioner of Central Excise Vs. Cegat

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Court : Chennai

Decided On : Jul-30-2001

Reported in : 2001(133)ELT542(Mad)

Judge : R. Jayasimha Babu and ;C. Nagappan, JJ.

Appeal No. : R.C.P. No. 5 of 2001

Appellant : Commissioner of Central Excise

Respondent : Cegat

Advocate for Def. : None

Advocate for Pet/Ap. : K. Veeraraghavan, Adv.

Judgement :

ORDER

R. Jayasimha Babu, J.

1. The respondent, though served, has not chosen to appear in person, or through Counsel.
2. Having heard Counsel for the Revenue, we are satisfied that a question requiring our consideration does arise.
3. The Tribunal is directed to refer the following question of law :

'Whether the assessee is entitled to Modvat credits on inputs received under the cover of gate passes endorsed after 1-4-94, despite the terms of the Notification No. 16/94 dated 30-3-1994 ?'

2. The Tribunal is directed to submit a statement of the case together with the relevant materials for the purpose of deciding the question.

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