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

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SooperKanoon Citation : sooperkanoon.com/827986

Court : Chennai

Decided On : Jul-24-2001

Reported in : 2001(134)ELT348(Mad)

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

Appeal No. : Revision Case Petition No. 10 of 2001

Appellant : Commissioner of Central Excise

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

Advocate for Def. : Arvind P. Datar, S.C. for ;Saravanan, Adv.

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

Judgement :
ORDER

R . Jayasimha Babu, J.

1. Having heard Counsel, we are satisfied that a question requiring our consideration does arise.

2. The Tribunal is directed to refer the following question:

'Whether the export of exempted goods will entitle the assessee to claim the benefit of Modvat credit on the inputs?'

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