Cce Vs. Amartara Ltd.

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SooperKanoon Citation : sooperkanoon.com/9226

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Mar-04-1996

Reported in : (1996)(64)LC57Tri(Mum.)bai

Judge : P Desai

Appellant : Cce

Respondent : Amartara Ltd.

Judgement :
1. This Appeal by the department is filed against the Order-in-Appeal No. SDK-414/B-II/91 dt. 12.11.1991, where the Collector (Appeals) has allowed availment of modvat credit on the Bill of entry bearing more than 1 endorsement by following the decision of the (Tribunal) in SBS Organics Pvt. Ltd. v. Collector of Central Excise and Customs 2. Heard Shri K.M. Mondal the Ld. SDR, and Shri Rohan Shah the Ld.

Advocate.

3. There is no denial to the fact that the entire consignment received by the. importer M/s. Star Oxide Chemicals, who endorsed the Bill of Entry in favour of M/s. Caprihans (India) Ltd. and from them, there is a endorsement in favour of the present Respondents, the endorsement shows that none else has taken modvat credit. Based on this, the credit is availed of by the Respondents. There is no allegation that the entire consignment has not passed in the hands of the present

respondents and that the goods have gone into production at their end.

The linkage with the imported goods till the receipt by the respondents, is duly established and they are covered by the duty paying documents approved under Rules. The acceptability of such document upto only 1 endorsement is merely a procedural formality and this Bench has taken a view that even if there are more than 1 endorsement, till the identity of the goods could be established and ascertained by the departmental authorities, the benefit of modvat could not be denied. This is the view that the Collector (Appeals) has taken and hence there is no justifiable ground to interfere with the order passed. The Appeal from the Department is therefore rejected.