Mehta Enterprises Vs. Collector of Central Excise

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Mar-12-1996

Reported in : (1996)(84)ELT480TriDel

Appellant : Mehta Enterprises

Respondent : Collector of Central Excise

Judgement :
1. By the order of the Deputy Collector (whose order has been confirmed by the Collector (Appeals) appellant was denied credit on goods described as pedal gear change boss and 'plate' on the ground that the declaration filed by it under Rule 57G of the Central Excise Rules did not contain these nomenclature.

2. The advocate for the appellant claims that the first item is covered by the entry in the declaration 'rejected auto parts'. He has produced copies of the gate passes. This described the goods as indicated in the para 1 above. It is not possible to identify these descriptions as part of the automobile although the Tariff Heading 8714.00 shows on the gate pass is for automobile parts. There is nothing to show that the goods are rejected or defective. I am therefore unable to interfere with the finding of the Collector (Appeals) in this regard.

3. The other Item has been received from the [Steel] Authority of India although goods are described as 'plate', on the delivery challan cum invoice. The certificate on it showing payment of duty shows the goods to be 'H.P. Plate 5 x 1400 mm'. The contention of the Departmental Representative is that the description in the

declaration of 'other hot rolled products' would not cover these goods since these are not products. I am not able to agree that the plates are certainaly products obtained by hot rolling. It is possible to arrive at a clear corelation between the description on the delivery challan and that in the declaration. Credit has been rightly taken on this item covered by SAIL delivery challan cum invoice in question. In the facts and circumstances of this case. I do not think imposition of penalty is justified. Penalty is set aside.

4. I therefore allow the appeal to the extent indicated above. Impugned order is set aside to that extent.