Collector of Central Excise Vs. T.T. Maps and Publications Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Tamil Nadu

Decided On : Apr-25-1996

Reported in : (1997)(90)ELT404Tri(Chennai)

Appellant : Collector of Central Excise

Respondent : T.T. Maps and Publications Ltd.

Judgement :

1. The short issue that falls for consideration in this appeal is whether the respondents would be eligible to the Modvat credit facility after M/s. T.T. Cardboards and Paper Mills Limited merged with M/s.

T.T. Maps & Publications Limited with effect from 1-8-1991.

2. The learned Consultant for the respondents sought for adjournment.

Since the issue falls in a short compass we decline the request for adjournment and take up the appeal itself for disposal. It is not disputed by the Revenue that the unit as such continues to operate from the same location and for manufacturing the very same goods which were manufactured earlier out of the very same inputs, after the merger and the only thing that changed by virtue of the merger was the legal ownership.

3. The learned JDR has pleaded that the respondents were required to take separate Excise Licence under Rule 178(3) of the Central Excise Rules. This having not been done the appellants were therefore denied the benefit of Modvat

credit. On a query from the Bench he concedes that the Department continued to approve the classification lists, price lists and also assessing the monthly RT 12 returns without having any objection in this regard.

4. We have considered the pleas made. We observe that so long as the manufacturing unit remained intact and so far as the manufacturing opera-lions are concerned if the appellants continued to manufacture the very same goods out of the very same inputs, the declaration already filed has to be taken to be adequate for Modvat purposes. In the present case the Central Excise authorities accepted the position of (sic) the same after the merger and even approved the classification list and price lists and also assessed the RT 12 returns without any objection as to the licensing aspect and there is no reason why different considerations should apply so far as the eligibility to Modvat is concerned. In view of the above we hold that there is no merit in the appeal of the Revenue and the appeal is dismissed.