

GRAM: CEGCANAL

REGISTERED/A.D

THE CUSTOMS, EXCISE & GOLD (CONTROL) APPELLATE TRIBUNAL,

West Block No. 2, R.K. Puram, New Delhi - 110066.

BENCH NB (SM)

Appeal No. E/ 2753/00 - NB (SM)

Dated: 9/1/2001

CEGAT  
NEW DELHI  
To,

CCE Jaipur

In the matter of:

CCE Jaipur

Appellant

vs.

M/s Shree Cement Ltd.

Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/ 47/2001/NB (SM)  
Dated: 4-1-2001 passed by the Tribunal under Section 35-C(1) of Central Excise  
& Salt Act, 1944/Section 129 (B) of the Customs, Act, 1962.

Copy to:

M/s Shree Cement Ltd.,  
Bangur Nagar, P.O. Box No. 33,  
Beawar, (Raj.)

<sup>SL</sup>  
Asstt. Registrar

NB (SM)

1. CCE/CE/(Appeal) Jaipur
2. Chief Commissioner of Central Excise / Customs. Jaipur
3. Adv. / Consult. Shri Apurva Bhattacharya, Adv.  
40 Respondent.
4. S.D.R
5. JCDR
6. Bar Association, CEGAT, New Delhi
7. Library, CEGAT, New Delhi
8. Director (Review), C.B.E.C. North Block, New Delhi
9. Guard File.
10. M/s Deeparchic Publications, M-93, Marg-46, Saket, New Delhi.
11. M/s Centax Publications (P) Ltd., 1512-E, Bhisim Pitamah Marg, opp. Sachdeva P.T. College of  
Defence Colony, New Delhi-110003
12. M/s Lex Site Com. Ltd., Mumbai
13. Office Copy
14. M/s cen - cus publication.

<sup>SL</sup>  
Asstt. Registrar

**In the Custom, Excise & Gold (Control) Appellate Tribunal  
New Delhi  
NORTHERN BENCH (SM)**

APPEAL NO. E/2753/00 OF 19 (.....)

ARISING OUT OF ORDER IN ORIGINAL <sup>XXXXXXXXX</sup> APPEAL NO.

480 (KDT)CE/JPR-II/2000 DATED 29.05.2000

PASSED BY COMMISSIONER (APPEALS),  
CENTRAL EXCISE, JAIPUR.

Date of decision 04.01.2001.

CCE, JAIPUR - ..... APPELLANT (S)

Represented by Sh./~~Sm~~ M. D. SINGH,  
..... SDR.....

VERSUS

M/s SHREE CEMENT LTD., BEAWAR - ..... RESPONDENT (S)

Represented by Sh./~~Sm~~ WRITTEN SUBMISSIONS.

CORAM :

SHRI P.G.CHACKO, MEMBER (JUDICIAL).

To be referred to the Reporter or not ?

*FINAL* ORDER NO. A.P. 47/01/NB (S/M)

Per P.G.CHACKO:

This appeal filed by the Revenue is directed against the order of the Commissioner (Appeals) holding lubricating oils and greases to be eligible for Modvat credit under Rule 57A of the Central Excise Rules for the period March 1997. The main ground raised by the appellants is that lubricating oils and greases were notified for the first time as eligible

capital goods under Notification No.6/97-CE(NT) dated 01.03.1997 for the purpose of availment of Modvat credit under Rule 57Q(1) of the Central Excise Rules and therefore these goods could not be considered to be eligible for any Modvat credit for any period prior to 01.03.1997. Ld. SDR Shri M.D.Singh has emphatically pressed this ground of the appeal for consideration. I am not impressed. A Larger Bench of the Tribunal had considered the entire gamut of the issue in the case of CCE Vs Modi Rubber Ltd & Others. [2000 (38) RLT 718]. The Bench held that lubricating oils and greases were eligible inputs for availment of Modvat credit under Rule 57A prior to 01.03.1997. The respondents have, in their written submissions, relied on the decision of the Larger Bench and have prayed for upholding the impugned order of the Commissioner (Appeals).

2. I have considered the submissions of ld. SDR as well as the written submissions of the respondents and I have already noted my view in the matter.

3. In view of the above, the Revenue's appeal is bereft of merit and the same is rejected.

(Dictated and pronounced in the open Court.)

(P.G.CHACKO)  
MEMBER (JUDICIAL)

04.01.2001.

mk.