

GRAM : CEGCANAL

REGISTERED/A.D

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

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

Appeal No. E/1156/2000-NB(SM) BENCH NB(SM)

Dated : 9/1/2001

CEGAT  
NEW DELHI  
To,

CCE Delhi - III

In the matter of :

CCE Delhi - III

Appellant

vs.

M/s Jindal strips Ltd.

Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/49/2001/NB(SM)  
Dated : 21-12-2000 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 Jindal strips Ltd.,  
Delhi Road, Hissar  
Haryana

BU  
Asstt. Registrar  
NB(SM)

- 1.
2. CCE/EC/(Appeal) New Delhi
3. Chief Commissioner of Central Excise / Customs: New Delhi
4. Adv. / Consult. Shri K.K. Gupta, Adv.  
40 Asperdent
5. S.D.R
6. JCDR
7. Bar Association, CEGAT, New Delhi
8. Library, CEGAT, New Delhi
9. Director (Review), C.B.E.C. North Block, New Delhi
10. Guard File.
11. M/s Deeparchic Publications, M-93, Marg-46, Saket, New Delhi.
12. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah Marg, opp. Sachdeva P.T. College of Defence Colony, New Delhi-110003
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CUSTOMS, EXCISE & GOLD(CONTROL) APPELLATE TRIBUNAL,  
NEW DELHI.

E/APPEAL NO. 1156/2000-NB(S)

(Arising out of Order-in-Appeal No. 266-CE/DLH/2000 dated 16.3.2000 passed by the Commissioner of Central Excise (Appeals), Delhi).

C.C.E., Delhi.

Appellant  
(Sh. M.D. Singh, SDR)

vs

M/s. Jindal Strips

Respondent  
(Sh. K.K. Gupta, Advocate)

FINAL ORDER NO. A/49/01/NB (C/M)  
(Dated the 21st Dec. 2000)

PER S.S. KANG :

The revenue filed this appeal against the order-in-appeal whereby the benefit of MODVAT credit in respect of parts of EOT cranes, was allowed.

The contention of the revenue is that the parts of cranes are not capital goods under Rule 57 Q of Central Excise Rules as they are not used for production or process of any goods or for bringing out any substance for final product.

Heard both sides.

Rule 57 Q of Central Excise Rules, at the relevant time, provides a table for legible capital goods used in the factory of manufacturer. As per the Table, the EOT cranes falling under 84.26 of the Central Excise Tariff are eligible for the benefit of MODVAT credit as capital goods. Sl. No.5 of the Table prescribes that components, spares & accessories of the goods special at sl.nos.1 to 4 are eligible for the benefit of MODVAT credit. As the revenue is not

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disputing the eligibility of modvat credit in respect of EOT cranes, therefore, as per the provisions of Rule 57 Q of the Central Excise Rules, the parts of the cranes are eligible for the benefit of credit.

In view of the above discussion, I find no infirmity in the impugned order. The appeal is rejected. (Dictated in Court).

(S.S. KANG)  
MEMBER (JUDICIAL)

Dt. 21.12.2000  
vk