

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

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

BENCH NB (SM)Appeal No. E/ 1125-26/00 - NB (SM) with
E/CO/218/2000 - NB (SM)

Dated: 11/1/2001

CEGAT
NEW DELHI
To,CCE Kanpur

In the matter of :

CCE Kanpur

Appellant

vs.

M/s Mata Engg. Works

Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/53-54/00-NB(SM)
Dated: 12-12-2000 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 :
1. (1) M/s Mata Engg. Works
SI, Indl. Estate, Rania,
Kanpur (Dehat) (U.P.)
 - (2) M/s Bajrang
Iron Foundry,
B-4, Foundry Nagar,
Agra (U.P.)
 2. CCE/CE/ (Appeal) Allahabad
 3. Chief Commissioner of Central Excise / Customs Kanpur
 4. Adv./ Consult. Shri P. N. Awasthi, Adv.,
76, Shivaji Nagar, Shahganj,
Agra - 282 010.
 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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Asstt. Registrar
NB (SM)

Asstt. Registrar

CUSTOMS, EXCISE & GOLD (CONTROL) APPELLATE TRIBUNAL
NEW DELHI.

Appeals Nos.E/1125-26/2000 NB (SM)
With CO/218/2000 NB (SM)

(Arising out of common Order-in-Appeal NO.344-346-
CE/Apl./KNP-I/99 dated 31.12.99 of the Commissioner
of Central Excise (Appeals), Allahabad).

CCE, Kanpur ...Appellants
Rep. by Shri A.K. Jain, SDR

VS.

M/s. Mata Engg. Works & *Bajrang Iron Works.* ...Respondents
Rep. by Shri P.N. Awasthi, Advocate

CORAM: SHRI LAJJA RAM, MEMBER (T)

FINAL Order No. A/S3-54/00/NB (S/M)
/Dated: 12.12.2000

PER LAJJA RAM:

These are two appeals filed by the Revenue in which the issue involved is regarding the availment of modvat credit on the strength of the invoices which were not pre-printed with the Sl.Nos. Both the adjudicating authority and the appellate authority have taken a view that the invoices were numbered with the help of rubber stamp and were issued by the Public Sector Undertaking, M/s. Steel Authority of India Ltd. (SAIL).

2. Shri A.K. Jain, SDR submitted that the Tribunal is taking a consistent view that even the procedural infringement could not be ignored for the purposes of the revenue and that in the present case, admittedly, the invoices were not having pre-printed serial numbers. He submits that the ld. Commissioner (Appeals) has not properly appreciated the requirements and prays for allowing the Revenue's appeals.

3. Shri P.N. Awasthi, Advocate submits that the goods were purchased from the Public Sector Undertaking. The invoices were duly numbered with rubber stamping and both the adjudicating authority and the appellate authority had found no illegality with the assessee taking the modvat credit on the strength of such documents. He submits that the matter was already covered by the Tribunal's decisions and he relied upon the Tribunal's decision in the case of Bajaj Auto Ltd. Vs. Collector of Central Excise, Pune - 2000 (40) RLT 100 (Tribunal), wherein the Tribunal has taken a view that the modvat credit was not to be denied only on the ground that the sl. number on the invoices were not pre-printed.

4. After carefully considering the matter, I find that the serial numbers on the invoices as recorded by the adjudicating authority at page-3 of his order were rubber stamped and the identity of the goods had been established with the other documents. The adjudicating authority has also observed that the party has already debited the modvat credit of Rs.1,73,772/- and that ~~that~~ issue ~~was~~ not before ~~him~~. The only issue is about the credit of Rs.1,35,550.00, which has been allowed by the Asstt. Commissioner of Central Excise, Division-II, Kanpur, whose order has been confirmed by the appellate authority.

5. After going through the facts on record, I do not find any material to disturb the findings of the both the adjudicating authority and the appellate authority. I do not find any merit in these two appeals and the same are rejected. Ordered accordingly.

Order dictated & pronounced in the Open Court on 12.12.2000.

(LAJJA RAM)
MEMBER (T)

12.12.2000
Ckp.