

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/2889/00-NB(SM)

Dated : 29/1/2001

CEGAT  
NEW DELHI  
To, =

M/s Oswal Fats & Oils

Prop. M/s Nahar Indl. Enterprises (Pvt.)

Vill. Jalaloliwal, Distt. Ludhiana (PB)

In the matter of :

M/s Oswal Fats & Oil

Appellant

vs.

CCE Chandigarh

Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/131/2001 - NB (SM)  
Dated : ..... 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 :

Asstt. Registrar  
NB (SM)

1. CCE Chandigarh
2. CCE / EE / (Appeal) Chandigarh
3. Chief Commissioner of Central Excise / Customs. New Delhi
4. Adv. / Consult. Shri R. S. Saini, Constt.  
J-113, Sarabha Nagar  
Ludhiana (PB)
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, Bhisim Pitamah Marg, opp. Sachdeva P.T. College of Defence Colony, New Delhi-110003
13. M/s Lex Site Com. Ltd., Mumbai
14. Office Copy
15. M/s Capital Law House,
16. M/s Cen-cus publication.

Asstt. Registrar

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

E/2889/OONB(SM)

APPEAL NO.....OF 19 (.....)

ARISING OUT OF ORDER IN ORIGINAL/APPEAL NO.

1376/CE/Appl/CHD/96/228 dt13-6-2000 DATED.....

PASSED BY..... Commissioner (Appeals) C.E.Chandigarh

Date of decision.....18-1-2001

.....M/s. Oswal Fats & Oil.....APPELLANT (S)

Represented by Sh./Smt.....R.S.Saini, Consultant

**VERSUS**

.....CCE Chandigarh.....RESPONDENT (S)

Represented by Sh./Smt.....S.C.Pushkarna, JDR

CORAM :

.....SHRI V.K.AGRAWAL, MEMBER (TECHNICAL)

To be referred to the Reporter or not ?  
FINAL ORDER NO. A/131/01/NB(CE/M)

Per.....V.K.AGRAWAL:

In this appeal , filed by M/s  
Oswal Fats & Oil, the issue involved is  
whether they were eligible to avail of  
Modvat Credit on the strength of  
invoice which did not fulfil the  
requirement of Notification No. 15/94-  
CE(N.T.) dt. 30-3-94 and were issued by

the supplier who was not registered with the Department.

2. Shri R.S.Saini, Ld. Consultant, submitted that the suppliers got themselves registered with the Department before 31-12-1994; that the scrutiny of the invoices reveals that particulars of payment of duty by the manufacture had been duly mentioned on the invoices. I also heard Shri S.C. Pushkarna, Ld. D.R., who reiterated the findings as contained in the impugned Order.

3. I have considered submissions of both the sides. The Assistant Commissioner, who adjudicated the matter, has himself observed in the Adjudication Order No. 83/CE/AC 196 dt. 25-9-95 that "the suppliers of raw material who issued invoices have got themselves registered with Central Excise Department subsequently." As such ~~the~~ admittedly the suppliers of inputs were registered with the Department and in view of Board's Order 76/76/94 Cx dt. 8-11-94 the invoices could be considered as valid duty payment documents for availing of credit if they contained the particulars as required under

Notification No. 15/94 CE (NT). The  
ld. Consultant had shown the  
Photocopies of the impugned invoices  
which contained the requisite  
particulars. Accordingly the Modvat  
Credit of the duty paid on inputs is  
not deniable to the Appellants. the  
appeal is, therefore, allowed.

(V.K.AGRAWAL)

MEMBER (TECHNICAL)

Sunita

23-1-2001