

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/2906/200 - NB(SM)

Dated : 30/1/2001

CEGAT  
NEW DELHI  
To,

M/s B. Raj steel & Agro Industries

Mandi-robindgarh

(PB)

In the matter of :

M/s B. Raj steel & Agro Industries

Appellant

vs.

CCE Chandigarh

Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/142/2001 - NB(SM)  
Dated : 1-1-2001 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 :

<sup>1/11</sup>  
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 K.K. Anand, Adv.  
A-5, Basement, Lajpat Nagar-II,  
New Delhi - 24.
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 cen- cus publication.

<sup>1/11</sup>  
Asstt. Registrar

(Final Order Sheet)

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

APPEAL NO. E/2906/2000-NB(SM)19 (.....)

ARISING OUT OF ORDER IN ORIGINAL/APPEAL NO.

163/DIR/P&PR/2000 ..... DATED 13.6.2000

PASSED BY the Commissioner of Central  
Excise, Chandigarh

Date of decision 11.1.2001

M/s. B.Raj Steel & Agro Industries ..... APPELLANT (S)

Represented by Sh./Smt. K.K. Anand, Advocate

**VERSUS**

Commissioner of Central Excise, Chandigarh ..... RESPONDENT (S)

Represented by Sh./Smt. H.R. Bheema Shankar, SDR

CORAM:

Shri P.S. Bajaj,  
Member (Judicial)

To be referred to the Reporter or not?  
FINAL ORDER NO. A/142/01/NB(SM)

Per P.S. Bajaj

In this appeal filed by the appellants against the Order-in-Appeal dated 13.6.2000 passed by the Commissioner (Appeals), the issue relates to the entitlement of the modvat credit <sup>on</sup> /ingot scrap. The Commissioner (Appeals) had affirmed

the Order-in-Original of the Assistant Commissioner dated 1.5.96, disallowing the modvat credit of Rs.25,284/- on the ground that the ingots scrap was covered under sub-heading 7204 of the Tariff and could not be used as rerolling material.

2. Ld. Counsel for the appellants has contended that the appellants were using only defective ingots for rerolling purposes in the mill and had availed modvat credit of the disputed amount which had now been disallowed by the authorities below, to that extent. He has further submitted that the case of the appellants stands fully covered by the ratio of law laid down in 'Munoth Industries vs. CC Hyderabad' [1996 (84) ELT 285] but the authorities below had not applied the same without any cause.

3. Ld. SDR on the other hand, has also not disputed that the case of the appellants has not been decided regarding the modvat credit, in accordance with the ratio of law laid down in the case cited by the Counsel, referred to above.

4. I have gone through the record. In Munoth Industries case (supra) the Tribunal has ruled that inputs viz. rerollable scrap material if used for rerolling, the benefit of modvat credit was admissible to the assessee irrespective of the