

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/862 to 864/00-NB(S)

Dated : 9/2/01

CEGAT
NEW DELHI

To,

M/s Darshan Vanaspati
Udai Singh Jain Road
Aligarh (U.P)

In the matter of :

M/s Darshan Vanaspati

Appellant

vs.

CCE Lucknow

Respondent

I am directed to transmit herewith a certified copy of Final Order No. A | 170-172/01-NB(SM)
Dated : 30-1-01 passed by the Tribunal under Section 35-C(1) of Central Excise
& Salt Act, 1944/Section 129 (B) of the Customs, Act, 1962.

JK

Copy to : CCE Lucknow

Asstt. Registrar
NB(SM)

- 1.
2. CCE / CCE1 (Appeal)
3. Chief Commissioner of Central Excise / Customs.
4. Adv. / Consult. Sh. Raj Kumar C.A.
V-18, Pawan Place.
Sawed Road,
Aligarh (U.P).
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
13. M/s Lex Site Com. Ltd., Mumbai
14. Office Copy
15. M/s Census Publication

JK

Asstt. Registrar

CUSTOMS, EXCISE AND GOLD (CONTROL) APPELLATE TRIBUNAL
NEW DELHI

1-3. Appeal Nos. E/862 to 864/2000-NB(SM)

[Arising out of order-in-appeal No.93-95-CE/KNP_FII/99 dated 22.11.99 passed by the Commissioner (Appeals) Central Excise, Ghaziabad.]

1-3. M/s Darshan Vanaspati

Appellants
(Shri Raj Kumar, C.A.)

Vs.

Commissioner of Central Excise, Lucknow

Respondent

(Shri H.R. Cheema Shankar, SDR)

FINAL ORDER NO. A/170-172 / 01 / NB (S/m)
Dt. 30.1.2001.

per. S.S. KANG, MEMBER

The appellants filed these appeals against the common order in appeal whereby the penalties under 173 Q of Central Excise Rules were imposed.

2. Learned Chartered Accountant appearing on behalf of the appellants submits that the appellants availed the benefit of MODVAT credit on the capital goods in the year 1995 and they were manufacturing vegetable oil which was dutiable at that time. With effect from 23.7.1996, the vegetable oil was exempted from payment of Central Excise duty. He submits that on receipt of show cause notice, the appellants reversed the credit taken on the capital goods. He submits, in view of this situation, the penalties imposed on the appellants is on higher side and the penalties should be reduced.

3. Heard learned SDR who reiterates the findings of the lower authorities.

4. In the present case three show cause notices were issued to the appellants for recovery of the MODVAT credit on capital goods and for imposition of penalties and the final product non-dutiable wef 23.7.96. The appellants reversed the credit immediately on receipt of the show cause notices. Taking into facts and circumstances of the case, the penalties imposed on the appellants reduced to Rs.5,000/- in each case (total Rs.15000/-only). Appeals are disposed of as indicated above.

(S.S. KANG)
MEMBER (JUDICIAL)

Dated : 30.1.2001.

/RANA/