

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/3110/00 -NB(SM)

Dated: 9/2/01

CEGAT  
NEW DELHI  
To,

CCE Chandigarh

In the matter of :

CCE Chandigarh

Appellant

vs.

M/s. Arora Alloys (Pvt.) Ltd.

Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/202/01/NB(SM)  
Dated: 9.1.2001 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 :

1. M/s. Arora Alloys (Pvt.) Ltd.,  
Phase - VII; Focal Point  
Ludhiana (Pb.)
2. CCE/CGI (Appeal): Chandigarh
3. Chief Commissioner of Central Excise / Customs. New Delhi
4. Adv. / Consult. — None —
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 cencus publication

Asstt. Registrar  
NB(SM)

Asstt. Registrar

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

Appeal No.E/3110/2000-NB (SM)

(Arising out of Order-in-Appeal No.1181/CE/CHD/2000  
dated 19.6.2000 of the Commissioner of Central  
Excise (Appeals), Chandigarh).

CCE, Chandigarh ...Appellants  
Rep. by Shri M.D. Singh, SDR

Vs.

M/s. Arora Alloys (Pvt.) Ltd. ...Respondents  
Rep. by None.

CORAM: SHRI LAJJA RAM, MEMBER (T)

FINAL Order No. A/202/01 / Dated: 9.1.2001  
NB (CFM)

PER LAJJA RAM:

The matter was called. None appeared for the respondents, M/s. Arora Alloys (Pvt.) Ltd. In their communication dated 15.11.2000, a request has been made for decision on merits.

2. Shri M.D. Singh, SDR fairly agreed that the Commissioner (Appeals) has followed the Tribunal's decision in the case of Moosa Haji Patrawala Vs. CCE, Mumbai - 1996 (83) ELT 620 (Tribunal).

3. I find that there is no stay of the Tribunal's aforesaid order and the Tribunal is taking a consistent view that the modvat credit taken on the strength of the GPls, which were issued prior to 31.3.94 but were endorsed

thereafter, in the absence of any other allegations was admissible.

4. After going through the facts on record and the case law referred to by the appellate authority, I do not find any merit in this appeal filed by the Revenue and the same is dismissed. Ordered accordingly.

Order dictated & pronounced in the Open Court on 9.1.2001.

( LAJJA RAM )  
Member (T)

9.1.2001.  
Ckp.