

GRAM : CEGCANAL

REGISTERED/A.D

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

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

Appeal No. E/2865/00-NB(S)

BENCH NB(SM)

Dated : 9/2/07

CEGAT
NEW DELHI
To,

CCE Jaipur

In the matter of :

CCE Jaipur Appellant

vs.

M/s Dugar Tatenal (I) Ltd. Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/215/07-NB(SM)
Dated : 2-2-07 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: M/s Dugar Tatenal (I) Ltd.
1. 12, Industrial Area,
Jhotwara, Jaipur (Raj)

2. CCE / CC / (Appeal)
3. Chief Commissioner of Central Excise / Customs.
4. Adv. / Consult. Sh. K.K. Anand Adv.
A-5, Basement,
Lajpat Nagar III
5. S.D.R. (M/S) New Delhi
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

BC
Asstt. Registrar
NB(SM)

Asstt. Registrar

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

E/APPEAL NO. 2865/00-NB(S)

(Arising out of Order-in-Appeal No. 705(KDT)CE/JPR-I/2000 dated 20.7.2000 passed by the Commissioner of Customs & Central Excise (Appeals), Jaipur).

C.C.E., Jaipur.

Appellant
(Sh. H.R. Bheema Shankar, SDR)

vs

M/s. Dugar Tetenal (I) Ltd.

Respondent
(Sh. K.K. Anand, Advocate)

FINAL ORDER NO. A/215/01/NB(S)/M
(Dated the 2nd Feb., 2001)

PER S.S. KANG :

The revenue filed this appeal against the order-in-appeal passed by the Commissioner (Appeals) whereby the benefit of MODVAT Credit in respect of endorsed bill of entry was allowed to the respondents.

Heard both sides.

The contention of the revenue is that the endorsed bill of entry is accepted as valid duty-paying document for MODVAT purposes only in the case of High Sea Sales whereas in the present case, there is no evidence that the goods were subjected to High Sea Sales.

In this case, the bill of entry is dated 6.9.93 and at that time, the eligibility for availing the MODVAT Credit is that the inputs should be accompanied by the duty-paying documents and the Tribunal, in respondents' own case vide Final Order No. A/474/96-NB dated 16.2.96 allowed the benefit of MODVAT

Credit in respect of endorsed bill of entry other than High Seal Sales. In the case of Krishna Strip Ltd. vs C.C.E. reported in 1995 (10) RLT 650, the similar contention of the revenue was not accepted by the Tribunal. In view of the above decisions of the Tribunal, I find no infirmity in the impugned order. The appeal, filed by the Revenue, is rejected. (Dictated in Court).

(S.S. KANG)
MEMBER (JUDICIAL)

Dt. 02.02.2001
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