

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/2051/2000/NB(SM) BENCH-NB(SM)

Dated : 15/2/2001

CEGAT
NEW DELHI
To,

CCE Chandigarh

In the matter of :

CCE Chandigarh

Appellant

vs.

M/s Shree Bhawani Cotton Mills &
Industries Ltd

Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/252/01/NB(SM)
Dated : 7/2/2001 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 :

Asstt. Registrar
NB(SM)

1. M/s Shree Bhawani Cotton Mills
and Industries Ltd
A. BOHAR
2. CCE / CC / (Appeal)
3. Chief Commissioner of Central Excise / Customs.
4. Adv. / Consult. Sh. G. S. Bhanyoo, Adv
Kothi nos, Sector 10-A
Chandigarh
5. S.D.R - NB(SM)
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. Con-cus.

Asstt. Registrar NB(SM)

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

E/Appeal No. 2051/2000-NB(SM)

(Arising out of Order-in-Appeal No. 578/CE/CHD/2000 dated
13.3.2000 passed by the Commissioner (Appeals), Central
Excise, Chandigarh)

CCE, Chandigarh

Appellant,
Reptd. by Sh. S.C. Pushkarna, JDR

Versus

M/s. Shree Bhawani Cotton Mills &
Industries Ltd.

Respondents,
None

FINAL ORDER NO. A/252/01/^{NB CS/M}
DATED 23.1.2001

Per V.K. Agrawal:

The issue involved in this appeal filed by Revenue is whether Modvat Credit is available in respect of lubricants under Rule 57A when the Respondents M/s. Shree Bhawani Cotton Mills & Inds. Ltd. had availed the same as capital goods Credit. When the matter was called no one was present on behalf of the Respondents. In fact, the notice issued to them regarding date of hearing has been returned back from the postal authorities with the remark "SBCM has been sealed." I, therefore, heard Shri S.C. Pushkarna, learned D.R., and perused the records.

2. The issue involved in the present appeal has been settled by the Larger Bench of the Tribunal in the case of CCE, Meerut vs. Modi Rubber Ltd., 2000 (38) RLT 718, wherein it was held that lubricant oil and grease which are used for lubricating machine/machinery which are used for manufacture of final products, are eligible inputs.

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The Larger Bench has also held in the said decision that the declaration filed by the Assessee in terms of Rule 57Q is sufficient for the purpose of extending credit on goods which were inputs within the meaning of Rule 57A. Following the decision of the Larger Bench the appeal filed by the Revenue is rejected.

(V.K. AGRAWAL)
MEMBER (TECHNICAL)

Dated 7th February, 2001

RK