

AM : 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/382/00/NB(SM)

Dated: 16/2/2007

CEGAT
NEW DELHI
To,

CCE Jaipur

In the matter of :

CCE Jaipur

Appellant

vs.

M/s Havells India Ltd

Respondent

I am directed to transmit herewith a certified copy of Final Order No. 276/01/NB(SM)
Dated : 9/2/2007 passed by the Tribunal under Section 35-C(1) of Central Excise
& Salt Act, 1944/Section 129 (B) of the Customs, Act, 1962.

BU

Copy to :

Asstt. Registrar
NB(SM)

1. M/s Havells India Ltd
A-461-462, MIA
Awar (Rajasthan)
2. CCE / CC / (Appeal) New Delhi
3. Chief Commissioner of Central Excise / Customs. New Delhi
4. Adv. / Consult. Sh. V.R. Sethi, Adv
16/519, Fathi Road
Kasturba, New Delhi - 5.
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, 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- Can - CWS

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Asstt. Registrar NB(SM)

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

E/APPEAL NO. 382/00-NB(S)

(Arising out of Order-in-Appeal No. 132(LS)CE/JPR/99
dated 30.9.99 passed by the Commissioner of Customs &
Central Excise (Appeals), New Delhi).

C.C.E., Jaipur.

Appellant
(Sh. M.D. Singh, SDR)

vs

M/s. Havell's India Ltd.

Respondent
(Sh. V.R. Sethi, Advocate)

FINAL ORDER NO. A/276/01/AMB
(Dated the 9th Feb., 2001) *CO/m*

PER S.S. KANG :

Revenue filed this appeal against the Order-in-appeal passed by the Commissioner.

Brief facts of the case that the respondents are engaged in the manufacture of cables. On 20.1.98, officers of the revenue visited the factory of the appellants and it was found that the input i.e. C.A. wire amounting to Rs. 3,605/-, was found short. It was also found that the appellants had not filed any declaration in respect of the goods activated calcium carbonate. A show cause notice was issued. The Assistant Commissioner confirmed the demand. On appeal filed by the respondents, the same was allowed.

The contention of the revenue is that shortage of C.A. wire of Rs. 3,605/- was not properly explained by the respondents. The contention of the respondents is that this C.A. wire was used for manufacture of final product and certain goods were under process. The Assistant Commissioner has not given any finding and this factual position is not denied by the revenue. In respect of activated calcium carbonate, the contention of the respondents is that

they filed a declaration in respect of calcium carbonate and both the items are under the same tariff heading and as the respondents declared the heading of the goods and broad category of the inputs in their declaration, the benefit should not be denied.

The plea taken by the respondents that certain goods were under process at the floor of the factory and that the inputs found short are used in the unfinished goods, this factual position is not under dispute. In respect of activated calcium carbonate, respondents are entitled for the benefit of credit as they filed the declaration declaring the broad category of inputs with tariff heading. Hence, I find no infirmity in the impugned order. The appeal is rejected. (Dictated in Court).

(S.S. KANG)
MEMBER (JUDICIAL)

Dt. 29.02.2001
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