

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/2904/2000/NB(SM)

Dated : 15/2/2001.

CEGAT
NEW DELHI
To,

M/s Frontier Polymers (P) Ltd
GT Road, VPO Nijjespura
Tanidala Gush, Amritsar

In the matter of :

M/s Frontier Polymer (P) Ltd

Appellant

vs.

CCE Chandigarh

Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/253/01/NB(SM)

Dated : 29/1/2001 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 :

BU
Asstt. Registrar
NB(SM)

1. CCE Chandigarh

2. CCE / CC / (Appeal)
3. Chief Commissioner of Central Excise / Customs.
4. Adv. / Consult.

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- Con-Cus.

BU
Asstt. Registrar NB(SM)

**In the Custom, Excise & Gold (Control) Appellate Tribunal
New Delhi**

E/2904/2000/NB (SM)

APPEAL NO.....OF 19 (.....)

ARISING OUT OF ORDER IN ORIGINAL/APPEAL NO.

76 to 102/DIR/P&PR/2000 dt. 13-6-2000.....DATED.....

PASSED BY.....COMMISSIONER (APPEALS) CENTRAL EXCISE

CHANDIGARH

Date of decision.....24-1-2001.....

M/S FRONTIER POLYMERS (P) LTD.....APPELLANT (S)

Pawan, Company Representative

Represented by Sh./Smt.....

VERSUS

.....CCEW CHANDIGARH.....RESPONDENT (S)

Represented by Sh./Smt.....SWATANTRA KUMAR, JDR

CORAM :

.....SH. V.K.AGRAWAL, MEMBER (TECHNICAL)

To be referred to the Reporter or not?

FINAL ORDER NO. A/253/01/NB (C/M)

V.K.AGRAWAL:

Per.....

Today the matter is posed for reporting compliance of the Stay Order No. S/778/2000(NB) dt. 8-11-2000 under which M/s frontier Polymers (P) Ltd, Appellants, were directed to deposit

the entire amount of duty and penalty confirmed under the impugned Order.

2. Shri Pawan, Representative of the Company, submitted that the Stay Order was passed without taking into consideration the submissions filed by them which was received by the Tribunal on 6-11-2000; that unfortunately the stay submissions were not placed before the Bench and Stay Order was passed without considering the same. He, further, mentioned that the Appellants manufacture water tanks made of plastics and avail of modvat credit of the duty paid on the inputs; that a Show Cause Notice was issued to them on 8-12-94 for dis-allowing the modvat credit of Rs. 70,200/- availed by them in June 94 on the ground that invoices issued by the consignment stockist were not prescribed documents for availment of modvat credit; that the Dy. Commissioner dis-allowed the modvat credit as the invoices did not contain the rate of duty both in words and figures as was required to be incorporated in dealers' invoices under Notification No. 15/94-CE(NT), dt. 30-3-94; that the rate of duty and amount of duty were clearly mentioned in the invoice in figures only; that only particular missing was that these were not given in words. I also heard Shri Swatantra KUMAR, Ld. DR.

3. I have considered the submissions of both the sides. I observe that the submissions

of the Appellants were received by the Registry on 6-11-2000, but these were not placed before the Bench which passed the Stay Order on 8-11-2000. Accordingly taking into consideration the submissions made by the Appellants, the stay Order is modified and recovery of the entire amount of Modvat Credit and penalty is stayed. I also take up the appeal for disposal with the consent of both the sides as the issue involved is in very narrow compass.

4. I observe that the Dy. Commissioner, in Adjudication Order, has given his clear findings that the invoices contained manufacturers' details such as serial number & date, rate and amount of Central Excise Duty in figures, quantity of goods received by the consignment stockist through manufacturers invoice issued under Central Excise Rule 52A. Once the rate and amount of duty is mentioned, though only in figures, the benefit of modvat credit is admissible to them. The Modvat Credit cannot be denied merely on the ground that rate of duty was not mentioned in words. Accordingly the appeal filed by the Appellant, is allowed.

(V.K.AGRAWAL)

MEMBER (TECHNICAL)

Sunita

29-1-2001