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/1752/2000-NB(SM) Dated : 20/3/2001

CEGAT
NEW DELHI
To,

M/s Birla VXL Ltd.
P.B.No. 34 G.T. Road
Chhoharta, Amritsar (PB)

In the matter of :

M/s Birla VXL Ltd., Appellant

vs.

CCE Chandigarh Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/376/2001-NB(SM) Dated : 7-3-2001 passed by the Tribunal under Section 35-C(1) of Central Excise & Salt Act, 1944/Section 129 (B) of the Customs, Act, 1962.

Asstt. Registrar
NB(SM)

Copy to :

1. CCE Chandigarh
2. CCE / ~~CC~~ / (Appeal) Chandigarh
3. Chief Commissioner of Central Excise / ~~Customs~~. New Delhi
4. Adv. / Consult. Shri R. Sudhinder, Adv. B-26, Maharani Bagh New Delhi
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.
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CUSTOMS, EXCISE & GOLD(CONTROL) APPELLATE TRIBUNAL,
NEW DELHI.

E/APPEAL NO. 1752/2000-NB(S)

(Arising out of Order-in-Appeal No. 82/DIR/P&PR/99 dated 6.10.99 passed by the Commissioner of Central Excise (Appeals), Chandigarh).

M/s. Birla VXL Ltd. — Appellant
(Sh. R. Sudhinder, Advocate)

vs

C.C.E., Chandigarh. — Respondent
(Sh. A.K. Jain, JDR)

FINAL ORDER NO. A/376/01/NB
(Dated the 7th March, 2001) CS/MY

PER S.S. KANG :

The appellants filed this appeal against the order-in-appeal passed by the Commissioner (Appeals). In the impugned order, the Commissioner (Appeals) held that the invoices, in question, issued by the dealer, do not contain the particulars as required under Notification No. 15/94 dated 30.3.94, which is a substantial requirement of law to establish the duty paying character of the inputs. Hence, these invoices are not valid duty-paying documents.

Ld. Counsel, appearing on behalf of the appellants, submits that the dealer, who issued the invoices, was duly registered with the revenue authorities. He submits that the goods were sold in transit and the dealer issued the invoice on the basis of manufacturer's invoice, which shows the rate of duty and the amount of duty paid on the goods in question. He submits that the duty was paid @ 20 per cent and total duty of Rs. 5,294/- was paid. He, therefore, submits that as the invoice issued by the dealer as well as the invoice issued by the manufacturer contain details of particulars, the credit should be allowed.

Heard ld. D.R., who reiterates the findings of the lower authorities.

In the impugned order, the commissioner (appeaLs), simply held that the invoice, issued by the dealer, do not contain the particulars as required under notification no. 15/94. Notification no. 15/94 dated 30.3.94 imposes certain conditions on the dealers, who issued the invoices. The impugned order does not say which condition is not complied with while issuing the invoices. The invoices issued by the dealer specifically prescribe the rate of duty and amount of duty, which tally with the invoices issued by the manufacturer. Therefore, the impugned order is set aside and the appeal is allowed. (Dictated in Court).

(S.S. KANG)
MEMBER (JUDICIAL)

Dt.07.03.2001
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