

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/3500-3501/00-NB(SM) BENCH NB(SM)

Dated : 20/3/2001

CEGAT
NEW DELHI
To,

CCE Delhi - II

In the matter of :

CCE Delhi - II

Appellant

vs.

M/s North West Switch gears Ltd.

Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/377-378/2001-NB(SM)
Dated : 5-3-2001 passed by the Tribunal under Section 35-C(1) of Central Excise & Salt Act, 1944/Section 129 (B) of the Customs, Act, 1962.

Copy to : M/s North west Switch gears Ltd.,
1. 14/3, Mathura Road,
Faridabad (HR)

plc
Asstt. Registrar
NB(SM)

2. CCE/CE/ (Appeal) New Delhi
3. Chief Commissioner of Central Excise / Customs. New Delhi
4. Adv. / Consult. Shri R.C. Gupta, Adv.
CO Respondent

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
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plc
Asstt. Registrar

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

1. Appeal No. E/3500/2000-NB(SM)
2. Appeal No. E/3501/2000-NB(SM)

[Arising out of Order-in-Appeal No. MP(106 & 107)CE/99 dated 12.2.99 passed by the Commissioner (Appeals) Customs, New Delhi.]

Commissioner of Central Excise, Delhi-II Appellant
(Shri A.K. Jain, JDR)

Vs.

M/s. Northwest Switchgears Ltd. Respondent
(Shri R.C. Gupta, Advocate)

FINAL ORDER NO. A/377-78 / 01 / NB(CS/m) Dt. 5.3.2001.

Per. S.S. KANG, MEMBER

Heard both sides.

2. Revenue filed ^{appeals} these applications against the order-in-appeal passed by the Commissioner (Appeals) whereby the Commissioner (Appeals) held that GP-Is issued before 1.4.94 and endorsed thereafter in respect of which the credit has been taken before 30.6.94 are valid duty paying documents.

3. The contention of the Revenue is that as per the provisions of Notification No.16/94-CE(NT) dated 30.3.94, the endorsed Gate passes are valid duty paying document for availing MODVAT credit provided that the documents should have been issued before 1.4.94 and credit has been taken before 30.6.94. As the documents were endorsed after 1.4.94, therefore, they are not valid duty paying documents.

4. This issue is covered by the decision of the Tribunal in the case of Moosa Haji Patrawala Pvt. Ltd. Vs. Commissioner of Central Excise, Bomaby-I, reported in 1996 (83) E.L.T. 620 (Tribunal). In view of the above decision of the Tribunal, I find no infirmity in the ^{impugned order} ~~Tribunal~~ decision. The appeals are dismissed.

(S.S. KANG)
MEMBER (JUDICIAL)

Dated : 5.3.2001.

/RANA/