

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/3502/2000 - NB (SM)

Dated : 21/3/2001

CEGAT
NEW DELHI
To,

CCE Delhi - I

In the matter of :

CCE Delhi - I

Appellant

vs.

M/s R.T. Packaging Ltd.

Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/379/2001 - 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 R.T. Packaging Ltd.,
14/E, Mathura Road,
Faridabad (HR)

llc
Asstt. Registrar
NB (SM)

- 1.
2. CCE/CC/(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
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. M/s Cen- cus Publication.
16. M/s Law Infotech Resources (P) Ltd.,

llc
Asstt. Registrar

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

Appeal No.E/3502/2000-NB(SM)

[Arising out of Order-in-Appeal No.800-CE/DLH/2000 dated 4.10.2000 passed by the Commissioner of Central Excise (Appeals), New Delhi.]

Commissioner of Central Excise, Delhi-I Appellant
(Shri A.K. Jain, J.D.R.)

Vs.

M/s. R.T. Packaging Ltd. Respondent
(Shri R.C. Gupta, Advocate)

Final ORDER NO. *A/379/01/NB cc/m* Dt. 5.3.2001.

Per. S.S. KANG, MEMBER

Revenue filed this appeal against the order in appeal passed by the Commissioner (Appeals). In the impugned order the Commissioner (Appeals) held that the facts that assessee has filed a MODVAT declaration under Rule 57G of Central Excise Rules and not under Rule 57Q will not make them ineligible for MODVAT credit. The Commissioner (Appeals) relied upon the decision of the Tribunal in the case of Kalyani Steels Ltd. Vs. Commissioner of Central Excise, Pune, reported in 1998 (99) E.L.T. 620 (Tribunal).

2. Heard both sides.

3. The contention of the Revenue is that the decision of the Tribunal in the case of Kalyani Steels Ltd. (Supra) is not accepted by the Revenue and Reference application is filed before CEGAT.

4. Now, the issue has been settled by the Larger Bench of the Tribunal in the case of Modi Rubber Limited & Others and U.P. State Sugar Corporation Ltd. & Others Vs. C.C.E., Allahabad & Ors., reported in 2000 (38) RLT 718 (CEGAT-L.B.) whereby the Larger Bench of the Tribunal approved the view taken in the case of Kalyani Steels Ltd. Vs. Commissioner of Central Excise, Pune, reported in 1998 (99) E.L.T. 620 (Tribunal). In view of the above decision of the Larger Bench, I find no infirmity in the decision of the Tribunal. The appeal is dismissed.

(S.S. KANG)
MEMBER (JUDICIAL)

Dated : 5.3.2001.

/RANA/