

BENCH NB SM'

Appeal No. E/ 2813/2000-NB(SM)

Dated : 21/2/2001

CEGAT
NEW DELHI
To,M/s Venus Industries Corporation.424, Indl. Area - A'Ludhiana. (P.B)

In the matter of :

M/s Venus Industries Corporation.

Appellant

vs.

CCE. Chamligarh.

Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/ 395/2001-NB(SM)
 Dated : 22/2/2001.....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 :

Asstt. Registrar
NB SM'

1. CCE, Chamligarh.
2. CCE/CEI (Appeal) Chamligarh
3. Chief Commissioner of Central Excise / Customs, New Delhi,
4. Adv. / Consult. SAs, Kulvinder Singh. Adv.
393-L, Model Town,
Ludhiana (PB)
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
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Asstt. Registrar

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

APPEAL NO. ^{E/2813/2000/NB(SM)} OF 19 (.....)

ARISING OUT OF ORDER IN ORIGINAL/APPEAL NO.

22/DIR/P&PR/2000 dt. 13.6.2000.....DATED.....

PASSED BY.....The.....Commissioner(Appeals)..

Central Excise & Customs Chandigarh

22.2.2001

Date of decision.....

.....M/s.Venus Industries Corp.....APPELLANT (S)

Represented by Sh./Smt.Kulvinder Singh,Adv.....

VERSUS

.....CCE Chandigarh.....RESPONDENT (S)

Represented by Sh./Smt.....A.K.Jain,SDR.....

CORAM: SHRI K.K.BHATIA, MEMBER (T)

To be referred to the Reporter or not?
FINAL ORDER NO. A/395/01/NB(S/M)

Per.....SHRI K.K. BHATIA, MEMBER (T).....

The issue in this appeal is the availment of modvat credit on the basis of the invoice issued by M/s Indian Oil Corporation, Mathura Refinery, Mathura from their duty paid tanks/stocks. The Assistant Commissioner, Central Excise, Ludhiana vide his Order dated 6.12.95 has disallowed modvat credit of Rs. 98441.92 to the appellants on the ground that these invoices do not contain the requisite information and particulars such as master invoice Sl.No., date, quantity on the basis of which they have

issued these invoices, nor the invoices are in the prescribed proforms as required under notification No. 15/94-CE(NT) dated 30.3.94 and 32-33/94-CE(NT) dated 4.7.94. He has accordingly held these invoices are not valid documents under Rule 57G and Rule 57GG.

2. The party filed an appeal and the Commissioner(Appeals), Chandigarh, dismissed their appeal vide his order dated 13.6.2000 upholding the order passed by the original authority.

3. The present appeal is against the above order of Commissioner(Appeals). The appellants are not represented. I have heard Shri A.K.Jain, JDR for the respondents who reiterates the findings arrived at in the orders passed by the lower authorities. The appellants have relied on the following decision in support of their contentions:

1. CCE, Chandigarh Vs Ganesh Steel Industries, 1996(88) ELT 58(T).
2. CCE, Chandigarh Vs Ajit Cotton Ginning PDSR Mills, 1997 (90) ELT 332(T)

4. In the above decisions it is held that M/s IOC is a manufacturer and the notification No. 32/94-CE(NT) dated 4.7.94 specially stipulates that the invoices issued by the manufacturer from the factory/depot are duty paying documents under rule 57G and since M/s IOC is a manufacturer therefore, the modvat credit is admissible on the strength of challans issued by the depots of the company.

5. Since ^{the} issue under consideration already stands settled in favour of the assessee in the above cited decision of the Tribunal, there is no ground to deny the modvat credit to the appellants. Accordingly the appeal is allowed with consequential relief, if any.

(K.K.BHATIA)
MEMBER (T)