

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/1142/2000-NB(SM)

Dated : 21/3/2001

CEGAT
NEW DELHI

To,

M/s Bhupindra Steel Ltd,

Plot No. 25, Sector - 6,

Faridabad - 121006,

In the matter of :

M/s Bhupindra Steel Ltd.

Appellant

vs.

CCE. New Delhi,

Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/397/2001-NB(SM)
Dated : 19/3/2001 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 :

bc
Asstt. Registrar
NB(SM)

1. CCE. New Delhi
2. CCE/CG (Appeal) New Delhi,
3. Chief Commissioner of Central Excise / Customs. New Delhi,
4. Adv. / Consult. Shri. B. L. Ghai,
N. No. 1144, sector - 15,
Faridabad - 121007,
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, Bhisim 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 Imptech Researers: P. Ltd.

bc
Asstt. Registrar

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

E/142/2000/NB(S)
APPEAL NO.....OF 19 (.....)

ARISING OUT OF ORDER IN ORIGINAL/APPEAL NO.

1113-CE/DLH/2000 dt. 29.12.2000.....DATED.....

PASSED BY...Commissioner.....of.....Central
Excise(Appeals) New Delhi

Date of decision..... 19.3.2001

.....M/s Bhupindra Steel Ltd.....APPELLANT (S)

Represented by Sh./Smt. B.L.Ghai, CMD

VERSUS

.....CCE New Delhi.....RESPONDENT (S)

Represented by Sh./Smt. Swatantra Kumar, JDR.....

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

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FINAL To be referred to the Reporter or not?
ORDER NO. *A/397/01/NB G/m*

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

This matter involves modvat credit of Rs. 6620.54/-
availed by the appellants on the inputs HSD Oil. A penalty
of Rs. 2000/- imposed on the appellants by the
Commissioner of Central Excise Division-IV, Faridabad vide
his order dated 11.2.99 is also the subject matter of this
appeal. The matter is listed today for admission. I have
heard Shri B.L.Ghai, CMD of the appellant's company and
Shri Swatantra Kumar, JDR for the respondents.

2. . It is ~~seen~~ that the Commissioner(Appeals), New Delhi in his order dated 29.12.2000 while dismissing the appeal of the party has observed that vide Section 112 of Finance Act, 2000, modvat credit of duty paid on HSD oil has been dis-allowed with restrospective effect from 16.3.95 onwards. Accordingly the modvat credit on HSD is not available to the party.

3. In view of the above clear position in law on the subject and the small amounts involved in the appeal, I am of the view that this is not a fit case for admission. Accordingly the admission is refused in terms of the 2nd proviso ~~to~~ Section 35B(1), of the Central Excise Act, 1944.

4. Announced and ~~dictated~~ dictated in the court.

(K.K. BHATIA)

MEMBER(T)

PW

19.3.2001