

THE CUSTOMS, EXCISE & GOLD (CONTROL) APPELLATE TRIBUNAL,

West Block No. 2, R.K. Puram, New Delhi - 110066.

E/Cross/29/2001-NB (SM) BENCH NB (SM)
 Appeal No. E/97/2001-NB (SM)

Dated: 29/3/2001

CEGAT
 NEW DELHI
 To,

CCE Raipur

In the matter of :

CCE Raipur

Appellant

vs.

M/s H. E. G. Ltd.,

Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/408/01-NB (SM)
 Dated :12-3-2001.....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 HEG Ltd.,

^{BU}
 Asstt. Registrar

1. Ind. Growth Center, Borari
 P.O. Rasumada, Distt. Durg (C.A) 491009.

2. CCE/EET (Appeal) Bhopal
 3. Chief Commissioner of Central Excise / Customs. Jaipur
 4. Adv. / Consult.

— NMC —

5. S.D.R
 6. JCDR
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 8. Library, CEGAT, New Delhi
 9. Director (Review), C.B.E.C. North Block, New Delhi
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CUSTOMS, EXCISE & GOLD (CONTROL) APPELLATE TRIBUNAL
NEW DELHI.

E/Cross/29/2001/NB (SM)
in Appeal No.E/97/2001/NB (SM)

(Arising out of Order-in-Appeal No.1060-
CE/BPL/2000 dated 4.10.2000 of the Commissioner of
Central Excise (Appeals), Bhopal).

CCE, Raipur ...Appellant
Rep. by Shri S.C. Pushkarna, JDR

Vs.

M/s. H.E.G. Ltd. ...Respondents
Rep. by None.

CORAM: SHRI LAJJA RAM, MEMBER (T)

Final Order No. *A/408/01/NB CE/m/1* /Dated:12.3.2001.

PER LAJJA RAM:

The matter was called. None appeared for the respondents, M/s. H.E.G. Ltd. A notice for today's hearing was sent on 23.1.2001.

2. The respondents have filed cross objections and have relied upon the Tribunal's Larger Bench decision in the case of Commissioner of Central Excise, Meerut Vs. Modi Rubber Ltd.- 2000 (119) ELT 197 (Tribunal-Larger Bench).

3. I have heard Shri S.C. Pushkarna, JDR and have gone through the records.

4. I find that the Commissioner of Central Excise (Appeals) had relied upon this Tribunal's Larger Bench decision, wherein it had been held that lubricating oil/grease used for lubricating machine was an admissible input under Rule 57 A of the Central Excise Rules.

5. In this case also, the same issue is involved.

6. As the matter is already covered by the aforementioned decision of the Tribunal and the ld. Commissioner of Central Excise (Appeals) had also followed the same decision of the Tribunal, I do not find any merit in this appeal ^{by the Revenue} and the same is rejected. Ordered accordingly.

Order dictated & pronounced in the Open Court on 12.3.2001.

(LĀJJA RAM)
MEMBER (T)

12.3.2001
Ckp.