

Appeal No. E/79/2001-NB(SM) BENCH NB (SM)

Dated : 29/3/2001

CEGAT  
NEW DELHI  
To,

CCE Indore

In the matter of :

CCE Indore

Appellant

vs.

M/s Supreme Vinyl Films Ltd.

Respondent

I am directed to transmit herewith a certified copy of Final Order No. A/409/2001-NB(SM)  
Dated : 9-3-2001 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 Supreme Vinyl Films Ltd.  
Indl. Area, Malanpur (M.P.)

BL  
Asstt. Registrar  
NB(SM)

- 1.
2. CCE/EE/(Appeal) Bhopal
3. Chief Commissioner of Central Excise / Customs. Jaipur
4. Adv./Consult. Shri J.S. Agarwal, Adv.  
S-187, Greater Kailash - II,  
New Delhi - 110048.
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 Law Infotech Resources Pvt Ltd.
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CUSTOMS, EXCISE & GOLD (CONTROL) APPELLATE TRIBUNAL  
NEW DELHI.

E/79/2001/NB (SM)

(Arising out of Order-in-Appeal No.1051-  
CE/BPL/2000 dated 16.10.2000 of the Commissioner  
of Central Excise (Appeals), Bhopal).

CCE, Indore ...Appellant  
Rep. by Shri Swatanter Kumar, JDR

Vs.

M/s. Supreme Vinyl Films Ltd. ...Respondents  
Rep. by Shri J.S. Agarwal, Advocate

CORAM: SHRI LAJJA RAM, MEMBER (T)

FINAL Order No. A/409 / 0 / NB (CO/M) / Dated: 9.3.2001

PER LAJJA RAM:

Shri Swatanter Kumar, JDR submits that in this case the date of payment of duty was 2.2.98 and that <sup>credit</sup> has been taken as 2.8.98, which was beyond the period of 6 months by one day. He submitted that the order passed by the Commissioner of Central Excise (Appeals) was not proper and legal.

2. Shri J.S. Agarwal, Advocate submits that one date either the date of payment of duty or the date on which the credit has been taken has to be ignored as is provided under the provisions of the General Clauses Act and if viewed from that angle, the credit has been taken within the period of 6 months.

2. On going through the Tribunal's order relied upon by the ld. Advocate, I do not find any infirmity in the view taken by the ld. Commissioner of Central Excise (Appeals), Bhopal. I do not find any merit in this appeal filed by the Revenue and the same is rejected. Ordered accordingly.

Order dictated & pronounced in the Open Court on 9.3.2001.

( LAJJA RAM )

MEMBER (T)

9.3.2001  
Ckp.