(2001) 01 MAD CK 0010

In the Madras High Court

Case No : R.C.P. No. 6 of 2000

Commissioner of C. Ex. APPELLANT

Vs

CEGAT RESPONDENT

Date of Decision : 03-01-2001

Acts Referred:

Central Excise Rules, 1944 — Rule 57A, 57B

Citation : (2001) 128 ELT 327

Hon'ble Judges : R. Jayasimha Babu, J;K. Gnanaprakasam, J

Bench : Division Bench

Advocate : K. Veeraraghavan, A.C.G.S.C, for the Appellant; T. Ramesh, for the Respondent

Judgement

R. Jayasimha Babu, J.—Having heard the learned counsel for the appellant and having perused the order of Tribunal, we are satisfied that a

question of law requiring our consideration does arise.

2. The Tribunal is directed to refer the following question as to, ""whether the Tribunal was correct in extending the Modvat credit under Rule 57B

on High Speed Diesel Oil which is not specified as an input under any notification issued under Rule 57A ?"".

3. The Tribunal is directed to submit a statement of the case together with the materials required for answering the question. We may also add here

that similar question was called of in R.C.P. No. 19/2000 wherein the respondent is M/s. Pallipalayam Spinners Ltd. Salem. The Tribunal shall

mention this fact in the statement of case.

