

(2001) 07 MAD CK 0030
In the Madras High Court
Case No : R.C.P. No. 5 of 2001

Commissioner of Central Excise

APPELLANT

Vs

CEGAT

RESPONDENT

Date of Decision : 30-07-2001

Acts Referred:

Citation : (2001) 133 ELT 542

Hon'ble Judges : R. Jayasimha Babu, J;C. Nagappan, J

Bench : Division Bench

Advocate : K. Veeraraghavan, for the Appellant; None, for the Respondent

Judgement

R. Jayasimha Babu, J.—The respondent, though served, has not chosen to appear in person, or through Counsel.

2. Having heard Counsel for the Revenue, we are satisfied that a question requiring our consideration does arise.

3. The Tribunal is directed to refer the following question of law :

Whether the assessee is entitled to Modvat credits on inputs received under the cover of gate passes endorsed after 1-4-94, despite the terms of

the Notification No. 16/94 dated 30-3-1994 ?

2. The Tribunal is directed to submit a statement of the case together with the relevant materials for the purpose of deciding the question.