(2001) 03 MAD CK 0033

In the Madras High Court

Case No : R.C.P. No. 4 of 1996

Commissioner of Central Excise APPELLANT

Vs

C.E.G.A.T. RESPONDENT

Date of Decision : 21-03-2001

Acts Referred:

Citation : (2001) 133 ELT 319

Hon'ble Judges : R. Jayasimha Babu, J;Prabha Sri Devan, J

Bench : Division Bench

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

Judgement

R. Jayasimha Babu, J.—We have heard the learned Counsel and perused the order of the Tribunal. We are satisfied that a referable

question of law requiring decision of this Court does arise.

2. The Tribunal is directed to refer the following question of law and submit a statement of the case together with the material documents required

for answering the question referred :-

Whether the Tribunal is right in holding that the Revenue was in error in resorting to Rule 57-1 and that the proper course for the Revenue was to

resort to Rule 57C for recovery of the credit taken by the manufacturer on the inputs which had admittedly been used in the manufacture of the

product for which exemption had been availed such exemption having been availed under General Exemptions granted to the Small Scale

Industries ?

