(2000) 12 MAD CK 0030

In the Madras High Court

Case No : R.C.P. No. 8 of 2000

Commissioner of Central Excise — APPELLANT

Vs

CEGAT — RESPONDENT

Date of Decision : 11-12-2000

Acts Referred:
Central Excise Rules, 1944 — Rule 57G(3)

Citation : (2001) 128 ELT 375

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

Bench : Division Bench

Advocate : K. Veeraghavan, A.C.G.S.C, for the Appellant; K. Jayachandran, for the Respondent

Judgement

R. Jayasimha Babu, J.—We heard the Counsel at some length under the impression that answer is required to be given to the question and

that what was before us is a reference. We have therefore had occasion to examine the matter more deeply that what we would have done

otherwise. Having heard the Counsel and having perused the relevant rules, we are satisfied that the questions proposed do arise and require our

consideration. The Tribunal is directed to refer the question as to whether the Tribunal was correct in extending Modvat credit on inputs received

under cover of endorsed invoice when such endorsement is not a document prescribed under Rule 57G(3) of the Central Excise Rules, 1944. The

Tribunal shall also send a statement of case together with the materials relevant for answering the question.