(2000) 03 MAD CK 0026

In the Madras High Court

Case No : Reference Case Petition No. 5/99

Commissioner of Central Excise — APPELLANT

Vs

CEGAT — RESPONDENT

Date of Decision : 13-03-2000

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

Citation : (2001) 75 ECC 262 : (2000) 122 ELT 37

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

Bench : Division Bench

Advocate : V. Veeraraghavan, ACGSC, for the Appellant;

Judgement

1. We have heard counsel for the Revenue, and also perused the order of the Tribunal. Notification No. 16/94 has also been placed before us.

That notification, inter alia states that it would be applicable, provided, the documents have been issued before 1st April, 1994 and the credit under

Rule 57G of the Central Excise Rules has been taken on or before 30th June, 1994.

2. The Tribunal has held that failure to make the entry before 30th June regarding the credit would not disentitle the assessee from receiving the

benefit of the notification. We are satisfied that the question of law raised by the Revenue does require our consideration.

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

Whether the Tribunal, in the circumstances, was right in holding that the assessee is entitled to the benefit of Notification 16/94, despite credit

having been taken after 30th June, 1994, the last date specified in that Notification.

Statement of the case together with the material documents shall be submitted to this Court-II By the Tribunal.