(2000) 10 MAD CK 0061

In the Madras High Court

Case No : R.C.P. No''s. 15-16 of 1999

Commissioner of Central Excise	APPELLANT
Vs	
CEGAT	RESPONDENT

Date of Decision : 12-10-2000

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

Citation : (2001) 129 ELT 43

Hon'ble Judges : R. Jayasimha Babu, J;F.M. Ibrahim Kalifullah, J

Bench : Division Bench

Advocate : K. Veeraraghavan, A.C.G.S.C, for the Appellant; None, for the Respondent

Judgement

R. Jayasimha Babu, J.—Notice had been sent to the respondent by registered post acknowledgement due. The acknowledgement has not been received. That, however, does not necessarily warrant the inference that the notice has not been served. The cover has not been returned. In the circumstances, we consider it reasonable to inter that notice has been served on the respondent.

2. We have heard the counsel for the Revenue. The Tribunal has held that despite a declaration not having been filed under Rule 57G of the Central Excise Rules, 1944 a manufacturer is entitled to claim Modvat credit. This is a matter which gives rise to a question of law which requires our consideration.

3. The Tribunal is, therefore, directed to refer the following question of law, and submit a statement of case together with the relevant records and documents :

"Whether the Modvat credit can be extended on inputs even in cases where the manufacturer has not made the necessary declaration under Rule 57G.

