(2001) 07 MAD CK 0086

In the Madras High Court

Case No : R.C.P. No. 48 of 2000

Commissioner of Central Excise — APPELLANT

Vs

C.E.G.A.T. — RESPONDENT

Date of Decision : 10-07-2001

Acts Referred:
Central Excise Rules, 1944 — Rule 57Q, 57S

Citation : (2001) 133 ELT 25

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

Bench : Division Bench

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

Judgement

R. Jayasimha Babu, J.—A question similar to the one reference of which is sought in this petition has already been directed to be referred to this Court. One such order made by this court was in R.C.P. No. 2 of 2000 (The Commissioner of Central Excise v. CEGAT).

In this case also the following question is directed to be referred to this court.

"Whether the scope of capital goods in Rule 57Q of the Central Excise Rules can be widened by imparting into it the language employed in Rule 57S, with reference to the items not covered by Rule 57Q and created by the Tribunal by its order as falling within the scope of Rule 57Q by calling into aid Rule 57S."

2. The Tribunal shall also submit a statement of the case together with the relevant materials along with the question.

