

(2002) 05 P&H CK 0137
In the Punjab And Haryana At Chandigarh
Case No : CCES No. 10 of 2001

Commissioner of Central Excise

APPELLANT

Vs

Kumar Engg. Corpn. and Another

RESPONDENT

Date of Decision : 03-05-2002

Acts Referred:

Central Excises and Salt Act, 1944 — Section 35H

Citation : (2002) 82 ECC 51

Hon'ble Judges : N.K. Sud, J;Jawahar Lal Gupta, J

Bench : Division Bench

Final Decision : Dismissed

Judgement

Jawahar Lal Gupta, J.—The Revenue has filed this petition u/s 35H(1) of the Central Excise Act, 1944. It stated that the following question arises for the opinion of this Court:

Whether gate passes issued prior to 1.4.94 but endorsed after that date would fall under the coverage of Entry No. 10 in the table to the Notification No. 16/94-CE (NT) dated 30.3.94 and would consequently become eligible document for taking credit under the Modvat scheme?

2. Mr. Rajesh Gumber, learned Counsel for the petitioner, very fairly states that the matter is concluded against the Revenue by the judgment of the Gujarat High Court in Commissioner of Central Excise, Ahmedabad-I Vs. Gujarat Medicraft Pvt. Ltd., Reference Application Nos. 16, 26, 27/2000 decided on November 22, 2000. He further states that the decision has been accepted by the Central Board of Excise and Customs.

3. In view of the statement of the counsel the question is answered against the Revenue.

4. The petition is dismissed in limine as no referable question of law arises for the opinion of this Court.