(2010) 02 P&H CK 0079

In the Punjab And Haryana At Chandigarh

Commissioner of Central Excise — APPELLANT

Vs

L.R. Alloys Pvt. Ltd. — RESPONDENT

Date of Decision : 26-02-2010

Acts Referred:

Citation : (2010) 02 P&H CK 0079

Hon'ble Judges : Mehinder Singh Sullar, J;Ashutosh Mohunta, J

Bench : Division Bench

Final Decision : Dismissed

Judgement

Ashutosh Mohunta, J.—The Revenue has impugned the order passed by the Customs, Excise & Service Tax Appellate Tribunal (Annexure A-4) dated 28.11.2008, out of which the following question of law arises:

Whether on the facts and in the circumstances of the case, the Tribunal was right in holding that the Octroi receipts containing details vehicle No. , description and quantity of goods issued by the State Revenue Authority authenticating removal of goods but without consignor''s name & address and his bill No. , do not constitute sufficient evidence for holding that the goods covered under the octroi receipts were not received by the parties enabling them to take cenvat credit fraudulently?

2. This very question is squarely covered by the decision in CEA No. 47 of 2009, titled as Commissioner of Central Excise, Chandigarh v. M/s Swastik Steel Works, decided on 8.7.2009 vide which the appeal filed by the Revenue was dismissed.

3. In view of the above, this appeal is dismissed in the same terms as M/s Swastik Steel Works (supra).