

(2007) 02 P&H CK 0123
In the Punjab And Haryana At Chandigarh

Commissioner of Central Excise	Vs	APPELLANT
Rane NSK Steering Systems Ltd.		RESPONDENT

Date of Decision : 20-02-2007

Acts Referred:

Central Excises and Salt Act, 1944 — Section 35G

Citation : (2009) 13 STR 327

Hon'ble Judges : Rajesh Bindal, J;M.M. Kumar, J

Bench : Division Bench

Final Decision : Dismissed

Judgement

M.M. Kumar, J.—The revenue has approached this Court by filing the instant appeal u/s 35G of the Central Excise Act, 1944 against the order dated 3-4-2006 (Annexure P.3) passed by the Customs Excise and Service Tax Appellate Tribunal, New Delhi (for brevity "the CESTAT") while deciding Appeal No. E/327/05-NB(S) along with an application for interim directions. It has been claimed that the following substantial question of law would arise for our adjudication:

Whether a manufacturer can avail Cenvat credit on input which are not used by them in or in relation to manufacture of their final product?

2. We have perused the impugned order passed by the CESTAT with the able assistance of the learned Counsel for the revenue and find that the assessee respondent was considered as manufacturer and on that basis he deposited the excise duty. Once the assessee respondent has paid the excise duty then he is naturally entitled to avail Cenvat credit. The net result is that there is no prejudice caused to the revenue and the entries have been cancelled by each other. Therefore, we do not find that the aforementioned question is a substantial question of law requiring our determination. The appeal is accordingly dismissed.