(2005) 11 MP CK 0066

In the Madhya Pradesh High Court

Case No : CER No. 3 of 2004

Tirupati Steel Industries Ltd. APPELLANT

Vs

CESTAT RESPONDENT

Date of Decision : 18-11-2005

Acts Referred:

Citation : (2006) 199 ELT 793

Hon'ble Judges : A.K. Patnaik, C.J;R.K. Gupta, J

Bench : Division Bench

Advocate : U.S. Bhatt and P.K. Tiwari, for the Appellant; Brian Da''Silva and Sajid Akhtar, for the Respondent

Final Decision : Allowed

Judgement

1. Appellant begs to submit;

(1) That, the Appellant M/s. Tirupati Steel Industries, Garra, Distt. Balaghat (MP) is engaged in the manufacture of rerollable material of Iron and Steel of Chapter 72 of CETA, 1985.

(2) That, being a Small Scale Industry unit the appellant also avails the benefit of exemption and Slab concession vide Exemption Notification No. 1/93 C.E., dt. 28-2-1993 as amended.

2. Mr. U.S. Bhatt and Mr. P.K. Tiwari, Advocates for the appellant.

3. Mr. Brian Da''Silva, learned Senior Advocate with Mr. Sajid Akhtar, Advocate for the Respondent.

4. We have satisfied that the following substantial questions of law arise for determination in this appeal:

(i) "Whether the goods manufactured on job-work basis by the appellant are branded goods of SAIL for the purpose of para 4 and explanations (iii) and (ix) of Exemption Notification No. 1/93-C.E.?

(ii) Whether the value of clearance of SAIL''s branded goods is to be taken into account for the purpose of computing aggregate value of clearances for exemption vide Exemption Notification No. 1/93-C.E., dt. 28-2-93 as amended.

5. The appeal is admitted.

6. Call for the records of the Customs Excise & Service Tax Appellate Tribunal, New Delhi so as to reach this Court within a period of two months.