

Commnr. Of Central Excise, Nagpur vs Manikgarh Cement Ltd on 23 August, 2005

Equivalent citations: 2005 AIR SCW 5313, 2005 (6) SCC 724, (2005) 190 ELT 7, (2005) 126 ECR 257, (2005) 7 SCJ 639, (2005) 7 SCALE 2, (2005) 35 ALLINDCAS 810 (SC)

Bench: B.P. Singh, S.H. Kapadia

CASE NO.:

Appeal (civil) 5198-5201 of 2005

PETITIONER:

COMMNR. OF CENTRAL EXCISE, NAGPUR

RESPONDENT:

MANIKGARH CEMENT LTD.

DATE OF JUDGMENT: 23/08/2005

BENCH:

B.P. SINGH & S.H. KAPADIA

JUDGMENT:

J U D G M E N T [Arising out of SLP(C)Nos.19769-19772 of 2004] We have heard counsel for the parties.

Special leave granted.

We are of the view that this matter is covered by our judgment in Birla Corpn. Ltd. Vs. Commissioner of Central Excise [2005(6)SCC 95], so far as MODVAT Credit in respect of capital goods is concerned, such as ropeways, which connect the mines with the factory. We notice that there were some other disputes also regarding welding electrodes, oxygen and other gases, and lubricants etc. However, in the appeals the only question on which the judgment and order of CEGAT has been challenged is the admissibility of MODVAT Credit in respect of capital goods, namely, ropeways. We, therefore, allow these appeals in terms of the aforesaid judgment without expressing any opinion as to availability of MODVAT Credit on the other items which formed the subject matter of dispute before CEGAT, but the decision of CEGAT in relation thereto has not been challenged in these appeals. The appeals are accordingly allowed.

No orders as to costs.