

Customs, Excise and Gold Tribunal - Mumbai

M/S Govind Rubber Ltd. vs Commissioner Of Customs ... on 1 May, 2001

ORDER Gowri Shankar, Member (T)

1. Appeal taken up for disposal.

2. In the impugned order the Commissioner has held that the benefit of notification 230/92 is wrongly accorded to the appellant, for the reason that modvat credit was taken in the manufacture of goods exported.

3. The contention of the counsel for the appellant is that the export product, with regard to all the advance licences figuring in the adjudication order, is bicycle tyres, which were exempted from duty. There would therefore be no question of taking credit on the duty on the inputs used in the manufacture. He cites the Commissioner's orders (30 of 2000 dated 11.10.2000) dropping notice issued to the appellant on this ground.

4. We are of the view that this aspect should be considered by the Commissioner. We therefore set aside the impugned order and allow the appeal. Mr. Patil undertakes on behalf of the appellant that a reply to the show cause notice incorporating the submissions that have been made before us would be filed within a month from the receipt of this order. The Commissioner shall consider these submissions in adjudicating upon the notice in accordance with law.

(Dictated in Court)