

Customs, Excise and Gold Tribunal - Tamil Nadu

W.S. Industries (P) Ltd. vs Collector Of C. Ex. on 31 March, 1994

Equivalent citations: 1994 (94) ELT 960 Tri Chennai

ORDER S. Kalyanam, Member (J)

1. Shri Anand, the learned Chartered Accountant appearing for the appellant, submits that the issue for consideration in the appeal filed against the impugned order of the Collector of Central Excise (Appeals), Bangalore, dated 28-12-1990 is as to whether non-mention of the sub-heading of the inputs in the declaration filed in terms of Rule 57G of the Central Excise Rules, 1944, would disentitle the appellant to MODVAT credit. It was submitted that when proper description of the inputs has been given, the non-mention or wrong mention of the sub-heading would not disentitle the appellants to MODVAT credit.
2. Shri Subramaniam, the learned DR, referring to the annexure to the Show cause notice, contended that the annexure in respect of items at Sl. Nos. 8, 11, 13, 61, 77, 92 and 97 the descriptions also were found to differ.
3. When the plea of the learned DR was brought to the notice of the learned Chartered Accountant for the appellant, he did not dispute this. There-fore, on consideration of the evidence on record in respect of the aforesaid items pointed out by the learned DR in regard to which the description itself differed, we uphold the impugned order disallowing MODVAT credit and in respect of the other items, since there is only a difference in the description of the sub-heading and the main heading has been given with proper description, we hold that the appellant had substantially complied with the requirements of law and allow MODVAT credit in respect of the same. The impugned order stands modified accordingly and the appeal stands disposed of accordingly.