

Customs, Excise and Gold Tribunal - Calcutta

Asianol Lubricants Ltd. vs Commissioner Of Central Excise on 25 October, 2004

Bench: J T V.K., M Bohra

ORDER V.K. Jain, Member (T)

1. Learned Sr. Advocate for the applicant/appellant company submits that the CBEC Circular No. 429/62/98-CX dated 3.11.1998 lays down that it has been decided by the Board that MODVAT credit shall not be denied on Lubricating Base; Subject : Oils used as input for the manufacture of lubricating oils and greases under Rule 57A of Central Excise Rules, 1944 during the period 1.3.97 to 31.8.97, and the dispute involved in this case is for the period 1.3.97 to 31.8.97, and in view of the Board's Circular which is binding on the Department Authorities, the Department has not case in denying the MODVAT Credit to the applicant/appellant company. He has cited several case laws, which have been taken on record.
2. We have heard Shri K. Sanyal, learned JDR for the Revenue, who reiterates the findings of the lower authorities and the Commissioner.
3. After hearing both sides, we find that the case of the applicant/appellant company is covered by the Board's Circular referred to above. The above Circular is binding on the Departmental Authorities. We, therefore, dispense with the predeposit of the duty involved in this case till further Orders. The case is adjourned to 14.12.2004.