

Allahabad High Court

M/S Dwarikesh Sugar Industries ... vs Commissioner,Centra ... on 21 July, 2010

Court No. - 37

Case :- CENTRAL EXCISE APPEAL DEFECTIVE No. - 114 of 2008

Petitioner :- M/S Dwarikesh Sugar Industries Ltd.

Respondent :- Commissioner,Centra Excise,Meerut

Petitioner Counsel :- Piyush Agrawal,Bharat Ji Agrawal

Respondent Counsel :- A.S.G.I.,S.P. Kesarwani

Hon'ble Rajes Kumar,J.

Hon'ble Bharati Sapru,J. Admit and connect with the Central Excise Appeal No.391 of 2005 on the following questions of law:-

1. Whether welding electrodes having been admittedly used for hardening the surface of Mill Rollers at different interval and also for hardening the Trace Plate, scrappers for smooth crushing of cane, hence it is "capital goods" being part of the plant and machinery for manufacture of sugar.?
2. Whether the Tribunal was not justified in completely over looking the specific details, materials about welding electrodes being used in cast iron part of cane juice pump which are integral equipment of sugar manufacturing process; hence welding electrodes is "capital goods."?

Order Date :- 21.7.2010 L.F.