

Supreme Court of India

Telco Limited, Pune vs Collector Of Central Excise, Pune on 29 July, 1997

Equivalent citations: 1997 (92) ELT 4 SC, JT 1998 (7) SC 474, (1998) 9 SCC 176

Bench: J Verma, B Kirpal

ORDER Civil Appeals Nos. 11333-34 of 1995

1. The appeals are dismissed as not pressed.

Civil Appeal No. 3375 of 1991

2. Learned counsel for the appellant pointed out a circular being MF(DR) Circular No. 301/17/97-CX (F. No. 267/7/97-CX.8) dated 10-3-1997 by which Modvat credit has been given on inputs like chemicals and resins, etc. used in the manufacture of sand moulds for subsequent production of iron castings. Learned counsel also pointed out that in respect of the same goods, in the Jamshedpur factory of the same assessee, this benefit has been given to the appellant. The Department having itself accepted this position, there is no reason for denial of that benefit to the appellant in the present case in respect of its Pune factory for the same period.

3. Accordingly, the appeal is allowed and the Tribunal's order is set aside.