

CASE NO.:
Appeal (civil) 5660 of 2000

PETITIONER:
Commr. of Central Excise, New Delhi

RESPONDENT:
Lifelong Appliances Ltd.

DATE OF JUDGMENT: 09/03/2006

BENCH:
Dr. AR. Lakshmanan & Dalveer Bhandari

JUDGMENT:
JUDGMENT

ORDER

Heard the learned senior counsel for the appellant and the learned counsel for the respondent. We have perused the order impugned in this appeal. The Tribunal as a matter of fact held that the appellant has satisfied the requirement of not taking Modvat credit on the inputs used in the manufacture of exempted goods and therefore their case is specifically covered by Rule 57-CC as well as the decision in Chandrapur Magnet Wires (P) Ltd. v. Collector of C. Excise, Nagpur, reported in (1996) 81 ELT 3 SC with regard to not availing Modvat credit on inputs. The impugned order, therefore, is not liable to be interfered with at the instance of the Revenue. The appeal fails and stands dismissed. No costs.