CEA No.2 of 2017

25.07.2017 Present: Mr.Prashant Sharma, Advocate vice Mr.Rajiv Jiwan, Advocate, for the appellant.

Admitted on the following substantial questions of law:

(i) Whether the Hon'ble Tribunal has erred in law by not appreciating the language of the relevant sub-rule 1 of Rule 6 of Cenvat Credit Rules, 2004, which clearly states that the Cenvat Credit shall not be allowed on such quantity of inputs which is used in the manufacture of exempted goods?

(ii) Whether the Hon'ble Tribunal was correct in ignoring the judgment of the Hon'ble Apex Court in the case of M/s Albert David Ltd. Vs. CCE, Meerut, as reported in 2003(157) ELTA81 (SC)?

Post admission notice be issued to the respondent. Steps for service, complete in all respects, be taken within one week.

List in due course.

(Sanjay Karol)
Acting Chief Justice

July 25, 2017
(vt)

(Ajay Mohan Goel)
Judge