

S U P R E M E C O U R T O F I N D I A

RECORD OF PROCEEDINGS

CIVIL APPEAL NO(s). 5660 OF 2000

COMMNR. OF CENTRAL EXCISE, NEW DELHI

Appellant (s)

VERSUS

LIFELONG APPLIANCES LTD.

Respondent(s)

(With office report)

Date: 09/03/2006 This Appeal was called on for hearing today.

CORAM :

HON'BLE DR. JUSTICE AR. LAKSHMANAN

HON'BLE MR. JUSTICE DALVEER BHANDARI

For Appellant(s)

Mr. Harish Chandra, Sr. Adv.

Ms. Shalini Kumar, adv.

Mr. P. Parmeswaran, Adv.

For Respondent(s)

Mr. Alok Yadav, adv.

Mr. M. P. Devanath, Adv.

UPON hearing counsel the Court made the following

O R D E R

The appeal fails and stands dismissed.

[SUMAN WADHWA]

[MADHU SAXENA]

COURT MASTER

COURT MASTER

Signed order is placed on the file.

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 5660 OF 2000

Commnr. of Central Excise,
New Delhi

.. Appellant

vs.

Lifelong Appliances Ltd.

.. Respondent

O R D E R

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. vs. 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.

.....J.

(Dr.AR. LAKSHMANAN)

.....J.

(DALVEER BHANDARI)

New Delhi;

March 9, 2006.