

SUPREME COURT OF INDIA

Commissioner of Central Excise, Nagpur

Vs.

Manikgarh Cement Limited

C.A.Nos.5198-5201 of 2005

(B.P.Singh and S.H.Kapadia JJ.)

23.08.2005

JUDGMENT

B.P.Singh, J.

1. We have heard counsel for the parties.
2. Special leave granted.
3. We are of the view that this matter is covered by our judgment in Birla Corpn. Ltd. vs. Commissioner of Central Excise (followed), so far as MODVAT Credit in respect of capital goods is concerned, such as ropeways, which connect the mines with the factory. We notice that there were some other disputes also regarding welding electrodes, oxygen and other gases, and lubricants etc. However, in the appeals the only question on which the judgment and order of CEGAT has been challenged is the admissibility of MODAVT Credit in respect of capital goods, namely, ropeways.
4. We, therefore, allow these appeals in terms of the aforesaid judgment without expressing any opinion as to availability of MODVAT Credit on the other items which formed the subject matter of dispute before CEGAT, but the decision of CEGAT in relation thereto has not been challenged in these appeals.
5. The appeals are accordingly allowed.
6. No orders as to costs.