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## (2015) 04 SC CK 0042

## **SUPREME COURT OF INDIA**

**Case No:** Civil Appeal No. 7829 of 2004 with Civil Appeal Nos. 4525 of 2005, 5662 of 2006 and 6138-6139 of 2010.

Commissioner of Central Excise -Appellant @HASH Maruti Suzuki India Ltd.

**APPELLANT** 

Vs

**RESPONDENT** 

Date of Decision: April 30, 2015

Citation: (2015) 319 ELT 549: (2015) 15 SCC 393

Hon'ble Judges: A.K. Sikri and Rohinton Fali Nariman, JJ.

Bench: Division Bench

**Advocate:** S/Shri K. Radhakrishnan, Senior Advocate, Rupesh Kumar, Arijit Prasad and B. Krishna Prasad, Advocates, for the Appellants; S/Shri V. Lakshmikumaran, M.P. Devanath, Vivek Sharma, Ms. L. Charanaya, Aditya Bhattacharya, R. Ramachandran, Hemant Bajaj, Ambarish Pandey Anandh K. and Rajesh Kumar, Advocates, for the Respondents

Final Decision: Disposed Of

## **Judgement**

## @JUDGMENTTAG-ORDER

1. We find from the reading of the impugned order of the Tribunal that the Tribunal has discussed in detail the accounting system of the respondent. The magnitude of the inputs used and the discrepancy which arose because of the various factors, on that basis it is stated that when the shortage of inputs as corrected is only 0.24%, that would be immaterial and correction of the total input is in use. In addition we find that the respondent had pointed out that this was due to accounting errors and there was no "shortage" in fact because of the reason that in respect of many inputs even stocks in excess was found. It was demonstrated before the authorities that though the shortage of the inputs was to the tune of Rs. 25.67 crores, at the same time many other inputs were in excess and those figures were to the tune of Rs. 27.59 crores during the same period. This fact alone demonstrates the bona fides of the respondent in claiming the Modvat credit on the basis of figures disclosed by

them in respect of the inputs which were used while manufacturing the motor vehicles. A finding of fact is recorded that there was no clandestine of removal of any inputs. It is therefore, not a case for any interference.

2. These appeals are accordingly dismissed.