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

**Court:** SUPREME COURT OF INDIA

**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.