THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN
AND
THE HON'BLE SRI JUSTICE M.SATYANARAYANA MURTHY

C.E.A.No.23 of 2016

JUDGMENT: (per Hon'ble Sri Justice Ramesh Ranganathan)

The question which was raised before the Customs, Excise and Service Tax Appellate Tribunal ("CESTAT" for short) by the respondent herein was whether storage tanks were capital goods eligible for Cenvat credit under Rule 2(a) of the Cenvat Credit Rules, 2004. The CESTAT allowed the appeal following the judgment of the Karnataka High Court in **Bannari Amman Sugars Ltd. v. C.C.E, Mysore**[1].

In **Bannari Amman Sugars Ltd**[1], the Karnataka High Court held that storage tanks were inserted under the definition of capital goods by Notification No.6/2001 dated 01.03.2001; and, as the period for which Cenvat credit was denied was subsequent thereto, the said Notification was applicable. In the present case, the period for which Cenvat credit was denied is from October, 2008 to August, 2009 which is only after storage tanks were inserted in the definition of "capital goods" under Notification No.6/2001 dated 01.03.2001. No question of law, much less a substantial question of law arises for consideration in this appeal, preferred against the order of the CESTAT, Bangalore.

The appeal fails and is, accordingly, dismissed. The miscellaneous petitions pending, if any, also dismissed. No costs.

RAMESH RANGANATHAN, J

M. SATYANARAYANA MURTHY, J

Date:16.06.2016.

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[1] 2010 (250) E.L.T. 326 (Kar.)