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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ **CEAC 5/2017**

THE COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX LTU ..... Petitioner

Through: Mr. Deepak Anand, Advocate.

Versus

HAVELLS INDIA LTD. ..... Respondent

Through: None.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

O R D E R

% 13.02.2017

The question of law urged by the Revenue is, 'whether in terms of the Export-Import Policy ('Exim Policy') 2002-07, the assessee was entitled to seek Central Value Added Tax (CENVAT) Credit of the Additional Customs Duty against the amounts debited through DEPB Scrip?'

The question has been answered in a previous order of this Court concerning the same respondent assessee i.e. ***Commissioner of Central Excise Vs. Havells India Ltd.*** (CEAC No. 43 & 44 of 2015 dated 06.10.2015) following the Division Bench's judgment of the Punjab & Haryana High Court in ***Commissioner of Central Excise, Ludhiana Vs. M/s Neelkanth Rubber Mill***s (CEA No.37 of 2010 – decided on 22.04.2010).

In these circumstances, the question of law urged does not arise. The appeal is, therefore, dismissed.

S. RAVINDRA BHAT, J.

NAJMI WAZIRI, J.

FEBRUARY 13, 2017/sb