

F.No.267/68/2001-CX-8

Government of India
Ministry of Finance
Department of Revenue

Subject: Whether gate-passes issued prior to 1.4.94 but endorsed thereafter, subject to credit being taken on or before 30th June, 1994, are valid duty paying documents covered by the Notification No.16/94-CE(NT) dated 30.3.94-Decision of the Hon'ble High Court of Gujarat.

I am directed to invite reference to the judgment of Hon'ble High Court of Gujarat in the case of M/s. Krishna Chemicals, Ahmedabad, passed on 22.11.2000. The Hon'ble High Court has interpreted Notification No.16/94-CE(NT) dated 30.3.94 and held that the gate passes issued prior to 1.4.94 but endorsed thereafter would be valid documents for availment of credit, subject to credit being taken on or 30th June, 1994.

2. The subject judgment of the Hon'ble High Court of Gujarat has been accepted by the Board. All pending cases may be decided by following the ratio of the said judgment.
3. Field formations may be informed accordingly.
4. The receipt of this letter may please be acknowledged
5. Hindi version will follow.