

Collector of Central Excise Vs. Garware Wall Ropes Ltd.

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SooperKanoon Citation : sooperkanoon.com/10906

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Mar-10-1997

Reported in : (1998)(100)ELT451TriDel

Appellant : Collector of Central Excise

Respondent : Garware Wall Ropes Ltd.

Judgement :

1. The short point to be considered in the present case is whether HDPE man-made filament twine is classifiable under 18(II)(1) as claimed by the party or under Tariff Item 68 of the erstwhile Central Excise Tariff as per the department. The Bombay High Court has taken the view that the item in question is classifiable under 18(II)(1). The department not being satisfied with the findings given by the Bombay High Court approached the Supreme Court by way of SLP and the same has been dismissed as per CA No. 715/81 with CA No. 11644 and 7564 of 1986, decided on 9-9-1986 as reported in 1996 (87) E.L.T. 12 (S.C.).

2. Heard both sides with reference to the issue in question. Shri B.B.Gujral, Id. Counsel drew our attention to the judgment of the Bombay High Court and the judgment of the Supreme Court in this context. On going through the relevant orders and since the issue has already been decided by the High Court and the same has been approved by the Supreme Court, following . the ratio of the aforesaid decisions, we accept the contention of the party and accordingly the item in question is classifiable under 18(II)(1). In the view we have taken, we dismiss the appeal filed by the department.

