Poly Bag Vs. Commissioner of Central Excise

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SooperKanoon Citation : sooperkanoon.com/11675

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Aug-11-1997

Reported in : (1997)(94)ELT669TriDel

Appellant : Poly Bag

Respondent : Commissioner of Central Excise

Judgement :

1. The dispute is in respect of classification of HDPE/PP, Tape, Fabrics and Woven Sacks. The Items were classified under Chapter Heading Nos. 54 and 63 of the Central Excise Tariff Act, 1985. However, it is brought to our notice since the Madhya Pradesh has given a verdict that these items have been classifiable under Chapter 39 of the GET in the case of Rajpack Well Ltd. v. Union of India, reported in 1990 (50) E.L.T. 201 (M.P.), the Tribunal has been consistently remanding the matter for reconsideration. In view of the Rajpack Well Ltd. v. Union of India and following the consistency of the Tribunal, the matter is remanded to the concerned jurisdictional Assistant Collector to decide the issue afresh in the light of the decision referred to above and claim of the party may be considered with reference to any other notification if it is permissible. Appeal is allowed by way of remand.