

Cce Vs. Aarti Enterprises

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SooperKanoon Citation : sooperkanoon.com/12707

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jan-23-1998

Reported in : (1998)(75)LC811Tri(Mum.)bai

Judge : U Bhat, S T K.

Appellant : Cce

Respondent : Aarti Enterprises

Judgement :

1. The only dispute in the appeal relates to the applicability of Notification No. 119/75. The respondent, engaged in the manufacture of tooth brushes, uses raw materials supplied by customers. The Supreme Court in Prestige Engineering (India) Ltd., has held that in such circumstances the job worker would be entitled to the benefit of the notification. That the benefit was not claimed in the classification list cannot be a ground to disallow the benefit at a later stage. The appeal of the Department against the order passed by the Collector (Appeals) granting benefit of the notification to the respondent is not sustainable. The appeal is dismissed.