Commissioner of Central Excise Vs. Rama Metal Works

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Mar-10-1998

Reported in : (1998)(103)ELT455TriDel

Appellant : Commissioner of Central Excise

Respondent : Rama Metal Works

Judgement :

1. This is an appeal filed by the Revenue against the Order No. dated 6-8-1990 passed by the Collector of Central Excise (Appeals), Bangalore.

2. When the matter was called, no one appeared on behalf of the respondents, however, they have filed written submissions in which it was stated by them that the issue involved in this case has already been covered by the decision of the Tribunal in their own case for the earlier period as per Order No. 3001/97, dated 17-11-1997 [1998 (99) E.L.T. 616 (Tribunal)]. It was also submitted by them that the Collector (Appeals) in the impugned order has referred to the earlier order in deciding the classification [1989 (40) E.L.T. 472 (Tribunal)], was the subject matter of the dispute in Appeal No. E/152/89-B and same has been decided by the Tribunal as per Order No. 3001/97.

3. Shri Nunthuk fairly conceded that the issue has already been decided by the Tribunal and the Collector referred to the earlier Order No.263/88-B, dated 17-9-1988 [1989 (40) E.L.T. 472 (Tribunal)] which was the subject matter of the dispute before the Tribunal, as was rightly pointed out by the party.

4. The issue in this appeal relates to the classification of items which have been described as water tanks, sanitarywares used in the toilets made of steel and aluminium. Earlier appellate authority has examined the scope of the Tariff 8607 and has treated them as part of the coaches and assessed the same under Tariff Heading 8607.00. On an appeal filed by the Department for earlier period the Tribunal after taking into consideration the facts and circumstances of the case held that the authorities below in classifying the Item under 8607 is correct. Since the issue has already been covered and decided by the Tribunal in the case of very same party, following the ratio of the same, we upheld the impugned order and in the result appeal filed by the department is hereby dismissed.