

Collector of C. Ex. Vs. Deccan Rubber Solution Mfg. Co.

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SooperKanoon Citation : sooperkanoon.com/13680

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jun-19-1998

Reported in : (1999)(112)ELT843TriDel

Appellant : Collector of C. Ex.

Respondent : Deccan Rubber Solution Mfg. Co.

Judgement :

1. The issue in dispute is classification of rubber solution; according to the department the classification would be under GET 4005.00, while according to the assessee, the classification of the solution is under GET 3506.00.

2. We have heard Shri H.K. Jain, learned DR and perused the Tribunal's Order Nos. 828-830/90-C, dated 26-7-1990 in which the Tribunal has held that rubber solution manufactured by the respondents is classifiable under subheading 3506.00. The Tribunal has relied upon its earlier decision in the case of Elgi Polytex Ltd. The Revenue has not been able to establish that order in the case of the same respondent is distinguishable or that the order since been reversed by the Hon'ble Supreme Court. Therefore, we see no error in the order of the Collector (Appeals) who has followed the Tribunal's decision. Accordingly, we uphold the impugned order and reject the appeal.