

Collector of Central Excise Vs. Rupali Plastics

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Aug-25-1998

Reported in : (1999)(112)ELT1038TriDel

Appellant : Collector of Central Excise

Respondent : Rupali Plastics

Judgement :

1. The issue which arises for consideration in the above appeal filed by the Revenue is whether "Rigid Polyurethane Foam" obtained by insitu process by interaction of mixtures of Polyols and Isocyanates within the cavity between the inner and outer vessels of the plastic articles is excisable commodity falling for classification under CET sub-heading 3926.10 or it is not a marketable commodity and hence is not excisable commodity.

3. When the matter was called none appeared on behalf of the Respondents. We heard the Id. SDR and perused the records. We have perused the Tribunal's order in the case of Milton Plastics Ltd. Final Order No. 655/90-C, dated 27-6-1990 and the Tribunal's Order No.684/89-C, dated 21-11-1989 (subsequently upheld by the Supreme Court by dismissal of the Revenue appeals as seen in 1995 (80) E.L.T. A212 and find that the view has been taken that the item in dispute is not marketable and hence is not excisable. Following the ratio of the above order we upheld the impugned order of the Collector of Central Excise (Appeals) and reject the Revenue's appeal.