

**Collector of Central Excise Vs. Chetna Offset**

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**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

**Decided On :** Sep-25-1998

**Reported in :** (1999)(108)ELT107TriDel

**Appellant :** Collector of Central Excise

**Respondent :** Chetna Offset

**Judgement :**

1. The Revenue is aggrieved by the order of the Collector of Central Excise (Appeals), Bombay classifying printed catch covers for medicines manufactured by the respondents herein, under CET sub-heading 4819.19 - according to the Revenue, the product falls for classification under CET sub-heading 4819.12.

2. Respondents at Sl. No. 1 to 6 have asked for a decision on merits.

However, notice issued to the respondent at Sl. No. 7 has been returned undelivered with the postal remarks "left - returned to the sender", however, since this issue has already been decided by the Tribunal, we heard the learned SDR and perused the records. C.C.E., Bangalore v. India Coated Cartons Ltd. reported in 1996 (81) E.L.T. 373 which has been followed in the case of C.C.E., Bangalore v. Fine Prints P. Ltd. reported in 1996 (87) E.L.T. 296, the Tribunal has upheld classification of such products under CET sub-heading 4819.13 (sic) for the period from 28-2-1986 to 28-2-1988. The corresponding entry for the period subsequent to 28-2-1988 is 4819.12. The above decisions of the Tribunal have been recently followed in the case of Packart Press v. C.C.E., Vadodara (in which orders, were

pronounced on 18-9-1998) 1999 (106) E.L.T. 202 (Tribunal). Following the ratio of the above decisions, we hold that the printed catch covers manufactured by the respondents herein fall for classification under CET sub-heading 4818.13 for the period 28-2-1986 to 28-2-1988, and thereafter under CET sub-heading 4819,12.

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