

Collector of Central Excise Vs. Jupiter Textile Mills

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SooperKanoon Citation : sooperkanoon.com/15694

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Apr-23-1999

Reported in : (1999)(112)ELT825TriDel

Appellant : Collector of Central Excise

Respondent : Jupiter Textile Mills

Judgement :

1. Short question involved in this appeal of Revenue is whether treatment of Parachute Fabric with 0.8% gms/litre of Sodium Hypochlorite and with 0.5% Hydrochloric Acid would amount to the process being termed as bleaching process.

2. We observe from the material supplied in the appeal memo itself on the basis of definition given in the Textile Institute Manchester Dictionary that aforesaid quantity of Sodium Hypochlorite cannot be taken as 8% to treat the process as amounting to bleaching, as rightly found by the lower authority. The use of Sodium Hypochlorite is for the purpose of removing the stains of the fabric and not for the purpose of bleaching it. Removal of stains is a part of the process of scouring and not of the part of process of bleaching. Accordingly, we do not find any substance in Revenue's appeal. The impugned order is well considered judgment taking into account all relevant facts and circumstances. Hence we dismiss the appeal.