

**Executive Engineer, Maharashtra Vs. Collector of Central Excise**

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

**Decided On :** Jun-02-1999

**Reported in :** (1999)(112)ELT708TriDel

**Appellant :** Executive Engineer, Maharashtra

**Respondent :** Collector of Central Excise

**Judgement :**

1. The impugned order demands Central Excise duty of over Rs. 83,000/- in respect of clamps, cross axes, D.P. Sets etc. fabricated by the workshops of Maharashtra State Electricity Board under Tariff Notification No. 7308.90.

2. Arguing the appeal learned Counsel, Shri M.A. Rangaswami explains that the appellants are not manufacturers of goods. They generate electricity and for the purpose of distribution of electricity electrical poles have to be erected. They fabricate out of M.S. angles, clamps and other items. The activity involved is one of bending, making holes etc. for specific use at places for fixing these poles. He submits that the issue involved had been considered by the Tribunal in several cases and it had been held that activities like bending making holes etc. on channels, angles would not amount to manufacture of goods. He refers to the decisions of the Tribunal in C.C.E., Madras v. Tamil Nadu Electricity Board Workshop reported in 1998 (75) ECR 602 and in Collector of Central Excise, Aurangabad v. Maharashtra State Electricity Board vide Final Order No. E/1001/98-B, dated 1-7-1998 in Appeal No. E/5547/91-B. He submitted that as the matter remains settled in favour of the appellants in these cases, the present

appeal is also required to be allowed.

3. Heard Shri S. Nunthuk, learned JDR for the Revenue who reiterates the findings in the impugned order. He, however, submits that same issue has been dealt with by the Tribunal in its order in the case of Karnataka Electricity Board v. Commissioner of Central Excise, Bangalore vide Order No. 1840/98 in Appeal No. E/2128/89-B, South Zonal Bench.

4. We have perused the records and have considered the submissions made by both sides. We find that the Tribunal has held in the aforesaid decisions that clamps and other items produced by bending, punching holes etc. are not manufactured products attracting duty of Excise.

Following these decisions, the present appeal is also allowed with consequential relief to the appellants.

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