

Commissioner of C. Ex. Vs. Stay Sharp Diamond Tools Ltd.

Commissioner of C. Ex. Vs. Stay Sharp Diamond Tools Ltd.

SooperKanoon Citation : sooperkanoon.com/16086

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jun-23-1999

Reported in : (1999)(112)ELT1063TriDel

Appellant : Commissioner of C. Ex.

Respondent : Stay Sharp Diamond Tools Ltd.

Judgement :

1. Revenue filed this appeal in Order-in-Appeal dated 14-10-1991 passed by the Collector of Central Excise (Appeals), Bombay.
2. In the impugned order the Collector of Central Excise held that the Diamond Impregnated Segments for Saw Blades falling under Heading 82.02 of the Central Excise Tariff are entitled for the benefit of Notification No. 207/88, dated 1-6-1988.
4. The contention of the Revenue in this appeal is that Diamond Impregnated Segments are only parts of the blades and cannot be regarded as Saw Blades for the purpose of exemption under Notification No. 207/88, dated 1-6-1988 as the notification only grants exemption to Hand Saw Blades for saw of all kinds (including slitting slotting or Toothless Saw Blades).
5. We find the issue is covered by the decision of the Tribunal in the case of Winter Misra Diamond Tools Ltd. v. Collector of Central Excise, Jaipur, reported in 1996 (93) E.L.T. 670 (Tribunal). In this case the Tribunal held that the Diamond Impregnated Segments which are fitted to Saw Blades are eligible for benefit of

Notification No. 207/88-C.E., dated 1-6-1988. The Revenue filed appeal against the decision of the Tribunal and the Hon'ble Supreme Court dismiss the Civ. Appeal filed by the Revenue as reported in 1997 (94) E.L.T. A52.

6. In view of the above decision of the Tribunal, we do not find any infirmity in the impugned order. The appeal is rejected.

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com