Commissioner of Central Excise Vs. Premier Automobiles Ltd.

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SooperKanoon Citation : sooperkanoon.com/16088

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jun-23-1999

Reported in : (1999)(112)ELT819TriDel

Appellant : Commissioner of Central Excise

Respondent : Premier Automobiles Ltd.

Judgement :

1. In this appeal matter relates to the eligibility of the sand moulds classifiable under Heading No. 84.80 of the Central Excise Tariff to the benefit of Notification No. 220/86-C.E., dated 2-4-1986.

2. When the matter was called no one appeared for the respondents M/s.

Premier Automobiles Ltd. We have heard Shri R.D. Negi, SDR for the Revenue and gone through the facts on record.

3. From the impugned Order-in-Appeal it is seen that there is no dispute that the sand moulds were classifiable under Heading No. 84.80 of Central Excise Tariff. As under Notification No. 220/86-C.E., dated 2-4-1986 all articles mentioned in Heading 84.80 are eligible for exemption. We agree with the view taken by the Collector of Central Excise (Appeals) that the sand moulds being moulds for the purposes of Heading 84.80, are eligible for the benefit of Notification No.220/86-C.E., dated 2-4-1986. We find no infirmity in the view taken by the Appellate Authority. As a result, the appeal filed by the Revenue is rejected.