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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jul-29-1999

Reported in : (2003)(162)ELT826TriDel

Judge : R T Lajja, A Unni

Appellant : Glorious Industries

Respondent : Collector of Central Excise

Judgement :

1. M/s. Glorious Industries, the appellants were engaged in the manufacture of tubes and pipes of steel and were receiving the duty paid inputs, which according to the Tribunal decision in the case of Calcutta Steel Industries, Mandi Gobindgarh and Ors. v. C.C.E., Chandigarh [1991 (54) E.L.T. 90 (T)] were the bars. Under Notfn. No.202/88-CE., dated 20-5-88, the tubes, pipes were eligible for exemption if made from hoops, strips and flats etc. If tubes and pipes were made out of the bars, no such exemption was available.

2. The Collector of Central Excise (Appeals) had held that as the in puts were bars, no exemption was available. He, however, reduced the amount of penalty from Rs. 50,000/- to Rs. 5,000/- (Rs. Five thousand only). The appellants have prayed for decision on merits.

3. We have heard Shri T. Singh, ld. JDR and have gone, through the facts and circumstances of the case.

4. The classification of the inputs received by the appellants had already been settled by the Tribunal decision and the Tribunal decision had become final, we agree with the view taken by the ld. Collector of Central Excise, that the benefit of Notfn. No. 202/88-C.E. was not available to the pipes and tubes made out of the bars. The Collector (Appeals) had reduced the amount of penalty from Rs. 50,000/- to Rs. 5,000/- (Rs. five thousand only). As the matter stands settled by the aforesaid Tribunal decision, we do not find any merit in this Appeal and the same is rejected.