

Collector of Central Excise Vs. Moulds and Dyes Pvt. Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Aug-02-1999

Reported in : (2000)(67)ECC136

Judge : R T Lajja, A Unni

Appellant : Collector of Central Excise

Respondent : Moulds and Dyes Pvt. Ltd.

Judgement :

1. These are three appeals filed by the Revenue being aggrieved with the common Order-in-Appeal dated 11.8.92 passed by the Collector of Central Excise (Appeals) Bombay. Following the Tribunal's decision, the appellate authority had dismissed the applications filed by the Department against the orders sanctioning refund in favour of the respondents M/s. Moulds and Dyes Pvt. Ltd. 2. We have heard both the sides and have gone through the facts on record. In the grounds of appeal, the Revenue had pleaded that while the Collector of Central Excise (Appeals) had followed the Tribunal's decision in the case of Moulds and Dyes Pvt. Ltd. Bombay v. Collector of Central Excise, Bombay , the said decision had been appealed against by the Department before the Hon'ble Supreme Court. It was submitted by both the sides that the appeal against the Tribunal's decision aforesaid had been dismissed by the Hon'ble Supreme Court of course on the ground of limitation.

3. Ld. Departmental Representative had also submitted that there are some subsequent decisions wherein similar processes had been held to be the processes of manufacture by the Tribunal. We find in this case that the matter relates to the Tariff and the Tribunal's decision relied upon by the appellate authority was also in the context of the old Central Excise Tariff. We do not consider necessary for disposing of this appeal, to go into the question of classification under the new Central Excise Tariff.

4. As the only ground taken by the Revenue in this appeal is that the department has not accepted the Tribunal's decision and had preferred the appeal to the Hon'ble Supreme Court and as the appeal had been dismissed by the Supreme Court, we do not find any merit in all these three appeals filed by the Revenue. As a result, all these three appeals are rejected. Ordered accordingly.

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