

C.C.E. Vs. Simplex Mills Co. Ltd.

C.C.E. Vs. Simplex Mills Co. Ltd.

SooperKanoon Citation : sooperkanoon.com/16816

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Sep-22-1999

Reported in : (2000)(67)ECC111

Judge : G B Deva, R T Lajja

Appellant : C.C.E.

Respondent : Simplex Mills Co. Ltd.

Judgement :

1. This is an appeal filed by the department against the impugned order dated 16.10.1992 passed by the Collector of Central Excise (Appeals), Bombay.
2. When the matter was called none appeared on behalf of the respondents. However, it was submitted by them that issue involved herein has already been decided by the Tribunal in a series of cases.
4. The issue involved in the present case is whether "Designed Printing Nickel Cylinder" falling under sub-heading No. 8442.00 is eligible for exemption under Notification No. 201 /87-CE dated 3.9.1987.
5. The Collector (Appeals) following the decisions of the Tribunal has accepted the contention of the party.
6. We find that the issue involved herein has been covered by the following decisions of the Tribunal:--Collector of Central Excise, Bombay-1 v. New Great

Eastern Spfg.

& Weaving Co., Ltd., Victoria Mills Ltd. v. C.C.E. Bombay Since the issue has already been covered and considered by the Tribunal in the aforesaid cases, we accept the contentions of the respondent and the appeal filed by the department is hereby dismissed.

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