

Collector of Central Excise Vs. Delta Paper Mills

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Oct-01-1999

Reported in : (1999)(114)ELT951TriDel

Appellant : Collector of Central Excise

Respondent : Delta Paper Mills

Judgement :

1. In the impugned order, the Collector (Appeals) has held that sodium rosinate added to pulp during manufacture of paper by the respondents is not known in the market and is, therefore, not goods on which duty can be levied. In coming to this conclusion, he followed the decision of the Hon'ble Tribunal in the Shiva Paper Mills case reported in 1994 (73) E.L.T. 555.

2. We have heard both sides. The submission of the learned DR is that sodium rosinate has shelf life and is classifiable under CET sub-heading 3801.19 during the period prior to 10-2-1987, and under CET sub-heading 3806.90 from that date, attracting duty at the appropriate rate. Learned Consultant for the respondents relies upon the Tribunal's decision which is a very detailed order holding that sodium rosinate is not marketable.

3. The decision of the Tribunal cited by the learned Consultant is applicable on all fours to the present case. The Tribunal has relied upon its earlier order in the case of Indian Cardboard Industries v. Collector reported in 1991 (54) E.L.T. 221 which has considered the technical material and HSN Explanatory Notes. Following the

ratio of the Shiva Paper Mills case cited supra, we hold that there is no legal infirmity in the order of the lower appellate authority and accordingly uphold the same and dismiss the appeal of the Revenue.

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