Collector of Central Excise Vs. Paragon Textile Mills Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Oct-05-1999

Reported in : (2000)(115)ELT105TriDel

Appellant : Collector of Central Excise

Respondent : Paragon Textile Mills Ltd.

Judgement :

1. The Respondent, vide letter dated 27-9-1999, made a request to decide the matter on merits. Therefore the appeal is being taken up for decision in the absence of the Respondents.

2. Revenue filed this Appeal against the order in Appeal dated 19-3-1993 passed by the Collector (Appeals), Mumbai. In the impugned order, the Collector (Appeals), found that the flat bed screens are classifiable under Heading 84.42 of the Central Excise Tariff Act and that as this flat bed screen used within the factory they are entitled for the benefit of Notification No. 201/87-C.E.4. The contention of the Revenue is that the flat bed screens are classifiable under Heading 59.09 of the tariff as articles of textile materials. We find that the issue is covered by the decision of the Tribunal in the case of C.C.E. v. Kohinoor Dyg. & Ptg. Works -1994 (71) E.L.T. 1043 (Tribunal). In this case the Tribunal held that Printing Frames are not article of textile but textile material gets converted into printing plates by application of Photosensitive chemicals, therefore they are classifiable under Heading 84.42 of Central Excise Tariff Act.

5. In view of the above decision of the Tribunal, we find no infirmity in the impugned order. Accordingly the appeal filed by the Revenue is rejected.