

**Collector of Central Excise Vs. A-1 Bright**

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**SooperKanoon Citation : [sooperkanoon.com/16968](http://sooperkanoon.com/16968)**

**Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi**

**Decided On : Oct-12-1999**

**Reported in : (2001)(130)ELT896TriDel**

**Appellant : Collector of Central Excise**

**Respondent : A-1 Bright**

**Judgement :**

1. The issue involved in this appeal preferred by the Revenue is whether process of electroplating of duty paid M.S. wire amounts to manufacture.
2. When the matter was called no one was present on behalf of the respondents in spite of notice. We, therefore, heard Shri R.D. Negi, SDR and perused the records.
3. The issue involved is no more res integra as the Hon'ble Supreme Court in the case of Gujarat Steel Tubes Ltd. v. State of Kerala, 1989 (42) E.L.T. 513 (S.C.), held that limited purpose of galvanisation does not seem to bring a new commodity into existence and the steel pipe continues to be the same product even after galvanisation. Following the ratio of the Supreme Court's decision we find no infirmity in the impugned order and accordingly the appeal filed by the Revenue is rejected.