

Collector of C. Ex. Vs. Harish Textile Engineers Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Oct-13-1999

Reported in : (2000)(115)ELT784TriDel

Appellant : Collector of C. Ex.

Respondent : Harish Textile Engineers Ltd.

Judgement :

1. Revenue filed this appeal against the order-in-appeal dated 16-8-1993 passed by the Collector of Central Excise (Appeals). In the impugned order, the benefit of Notification No. 201/87 was allowed to the cylinder screens manufactured by the respondents.

3. We find that the same issue has already been decided by us.

Therefore, the request for adjournment is declined.

4. Ld. DR, appearing on behalf of the Revenue, submits that the respondents were manufacturing Nickel Rotary Printing Cylinder and the Notification No. 201/87 only grants exemption to printing frames and nickel rotary printing cylinders are two different products. Therefore, nickel rotary printing cylinders are not eligible for the benefit of Notification No. 201/ 87. He, therefore, prays that the appeal be allowed.

6. Notification No. 201/87, dated 3-9-1987 grants exemption to the printing frames classifiable under sub-heading 8442.00 of the Central Excise Tariff. The nickel rotary printing cylinders were also classifiable under sub-heading 84.42. The

classification of these printing cylinders is not disputed by the revenue. In the impugned order, the Collector of Central Excise (Appeals) relied upon the letter of the Ministry dated 12-2-1988. In this letter, the CBEC clarified that the designed screens and cylinder screens are eligible for exemption under Notification No. 201/87, dated 3-9-1987 when used captively. Revenue has not produced any evidence contrary to this.

Therefore, in view of the wording of the notification and clarification given by the CBEC, we find no merit in the appeal. The appeal is rejected.

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