

Premier Winding Wires and Vs. Commr. of C. Ex.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Oct-27-1999

Reported in : (2000)(115)ELT698TriDel

Appellant : Premier Winding Wires and

Respondent : Commr. of C. Ex.

Judgement :

1. This issue involved in this appeal filed by M/s. Premier Winding Wires & Conductors is whether redrawing of wires amounts to manufacture.

2. Shri V. Sridharan, learned Advocate, submitted that the appellants are manufacturing enamelled wire. They are purchasing wires in coils which falls under sub-heading 7408.11. They send these wires to the job workers for the purposes of redrawing into thinner gauge wire. He drew our attention to the gate passes in which the goods were received wherein it is clearly mentioned that these were in coil forms. He also refers to Note 1(d) to Chapter 74 of the Central Excise Tariff according to which Bars and Rods are rolled, extruded, drawn or forged products, not in coils. He submitted that as the product is in coil form, it cannot be considered as copper bars or rods. In support of his contention that re-drawing of wire does not amount to manufacture, he relied upon the decision in the case of Commissioner of Central Excise, New Delhi v. Mithan Wires, reported in 1999 (34) R.L.T. 252 (CEGAT) wherein it was held that redrawing wire of thicker gauge into thinner gauge does not amount to manufacture. We also heard Shri Ashok Kumar, learned Departmental Representative.

3. We have considered the submissions of both the sides. There is no rebuttal from the Revenue that the inputs which are brought by them are classifiable under 7408.11 being in the coil form. In view of this position it cannot be said that the inputs were copper bars and copper rods. The issue therefore, involved in the matter about redrawing is squarely covered by the decision of the Tribunal in the case of Commissioner of Central Excise, New Delhi v. Mithan Wires (supra) and C.C.E., Calcutta, II v. Indian Pin Mfg. Co., reported in 1999 (34) R.L.T. 321 (CEGAT). Following the ratio of these decisions, we allow the appeal.

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