

Commissioner of Central Excise Vs. L and T (Gould) Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Apr-07-2000

Reported in : (2001)(130)ELT916TriDel

Appellant : Commissioner of Central Excise

Respondent : L and T (Gould) Ltd.

Judgement :

1. Both the sides agree that the classification of the product, signal conditioning amplifiers has already been settled by the Tribunal in the respondents' own case in Final Order No. E/194/94-B1, dated 30-3-1994 in Appeal No. E/1319/92-B 1994 (71) E.L.T. 613 (Tribunal). Shri R.S.Sangia, DR submits that against this order of the Tribunal the Department has filed an appeal in the Supreme Court. There is nothing on record that the Tribunal's aforesaid order has been stayed or any order has been passed by the Apex Court reversing that order.
2. The period involved is from 1-11-1991 to 23-2-1992. The Collector of Central Excise (Appeals) has passed the order following the Tribunal's aforesaid decision.
3. In the facts and circumstances of the case, we do not find any merit in this appeal filed by the Revenue and the same is dismissed. Ordered accordingly.