

Commissioner of C. Ex. Vs. Hira Cable Works

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : May-12-2000

Reported in : (2000)(121)ELT742TriDel

Appellant : Commissioner of C. Ex.

Respondent : Hira Cable Works

Judgement :

1. This appeal has been filed by the Revenue against the order-in-appeal dated 13-5-1994 of the Collector (Appeals) and the question involved therein is regarding the classification of aluminium dross and skimmings obtained in the process of remelting of aluminium ingots and scraps.

2. The Assistant Collector through the order-in-original dated 21-1- 1992 classified the above referred products under sub-heading 7602 of the CETA w.e.f. 1-12-1990 while the respondents claimed the classification of the product in the classification list under sub-heading 2620.00 of the CETA and they challenged the order of the Assistant Collector in appeal before the Collector (Appeals) who set aside the same and directed the classification of the product w.e.i.

28-2-1993 under Heading 26.20 of the CETA.4. None has come present on behalf of the respondents. They have prayed for decision on merits. We have heard Shri Satnam Singh after going through the record.

5. We have gone through the impugned order of the Collector (Appeals).

The dross and skimmings of aluminium had been obtained in the process of remelting of the ingots and scraps by the respondents and the same are squarely covered by Heading 26.20 of the CETA, as held by the Collector (Appeals) in the impugned order. We do not find any infirmity in his order for upsetting the same. The respondents have in their written submissions referred to the decision of the Apex Court in Union of India v. Indian Aluminium Co. Ltd., 1995 (77) E.L.T. 268 (S.C.) and the decision of the Tribunal in Hindalco Inds. Ltd. v. CCE, Allahabad, 1996 (86) E.L.T. 571 (Tribunal). Keeping in view the ratio of the law laid down in both the above cases, we do not find any infirmity in the impugned order of the Collector (Appeals).

6. Resultantly, there is no merit in the appeal filed by the Revenue and the same is ordered to be dismissed. Cross-objections by the respondents are also accordingly disposed of.

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