Commissioner of Central Excise Vs. Famous Iron Works

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Sep-05-2000

Reported in : (2000)(121)ELT798TriDel

Appellant : Commissioner of Central Excise

Respondent : Famous Iron Works

Judgement :

1. The only issue for our consideration in this appeal filed by the Revenue is, whether the description of the final products as appearing against serial No. 03 of the Table annexed to Notification No.202/88-C.E., dated 20-5-1988 (as amended) will include the tubes & pipes and blanks therefor of stainless steel. The description in the Table is as under - "Tubes and pipes and blanks therefor of steel other than seamless tubes and pipes of steel." The Collector of Central Excise (Appeals), Bombay, had rejected the appeal filed by the Department and had confirmed the view taken by the adjudicating authority that the expression 'steel' would cover the stainless steel tube. He has mentioned that where the intention was to deny the benefit to the products of stainless steel, it had been so mentioned and had referred to the Notification No. 175/86-C.E. wherein the description of the goods under Serial No. 1 of the Table is as under - 2. The respondents, M/s. Famous Iron Works, have prayed for decision on merits on the basis of their written submissions. In their written submissions, they had referred to the earlier order-in-appeal dated 8-10-1991 which had been accepted by the Department and the Department had not filed any appeal against that decision in

which the appellate authority had held that the steel included stainless steel.

3. Dr Ravinder Babu, JDR, referred to the grounds of appeal and submitted that as the stainless steel had different specifications and as only expression 'steel' was used in the notification, the benefit could not be extended to the pipes and tubes of stainless steel.

4. We have carefully considered the matter. We find that the expression used in the notification is 'steel' without any qualification. We also take note of the fact that wherever the intention was to restrict the benefit to goods of steel other than of stainless steel, it has been so mentioned in the relevant exemption notifications. In fact, against serial No. 02A of the same Table expression used under Column No. (2) against serial No. 02A is as under - 5. In view of the above, we do not find any infirmity in the view taken by the Collector of Central Excise (Appeals) in these proceedings. As a result, the appeal filed by the Revenue is dismissed.