# Commr. of C. Ex. and Cus. Vs. Matchwell Engineers

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**SooperKanoon Citation** : sooperkanoon.com/19217

**Court** : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

**Decided On :** Sep-23-2000

**Reported in** : (2000)(122)ELT785Tri(Mum.)bai

**Appellant** : Commr. of C. Ex. and Cus.

**Respondent** : Matchwell Engineers

**Judgement** :

1. In the order impugned in these appeals, the Commissioner (Appeals) confirmed the view of the Asstt. Commissioner that the respondent was entitled to the benefit of the Notification 16/94 as amended by Notification 74/94 for the compounded rubber manufactured by it and captively consumed in the manufacture of rubber plates and sheets, which were in turn captively used in the manufacture of rubberised cylinders.

2. The grounds in the appeals are that the condition in serial number 6 of the table to the notification that the compounded rubber is used in the manufacture of goods falling within chapter 40 has not been complied with since the rubberised cylinder, which is the final product, is classifiable not in chapter 40 but in chapter 85. This point was explained in detail by the departmental representative.

3. In his two decisions, one in which the present assessee was the appellant and the other in which it was the respondent, (appeals E/A4289/94-C and E/1037/92-B1) the Tribunal has held that the benefit of notification would be available for the reason that the compounded rubber is used in the manufacture of rubber sheets

and strips.