

Up State Textile Corpn. Vs. Cce

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Oct-09-2000

Reported in : (2001)(74)ECC640

Judge : J Balasundaram, S T G.R.

Appellant : Up State Textile Corpn.

Respondent : Cce

Judgement :

1. The issue arising for determination in this appeal is the duty liability of multifold cotton yarn in straight reel hanks, in terms of Notification 31/93 dated 28.2.1993; the period of dispute is May 93 to February 94; the duty demand confirmed is Rs. 8,32,986.37.

2. On hearing both sides and noting the admitted position that Notification 53/91 dated 25.7.1991 under which duty has been demanded and confirmed, was superseded by Notification 31/93 dated 28.2.1993 under which duty on cotton yarn falling under Chapter Heading 52.03 (the goods in dispute have been accepted to be classifiable under this Chapter Heading) was nil, and further noting that the issue has been settled in favour of the assesseees by the decision of the Tribunal in the case of Commissioner of Central Excise, Aurangabad v. Pratap Spinning and Weaving and Manufacturing Co. Ltd. reported in 2000 (91) ECR 856 wherein the Tribunal has held that there is no duty liability on cotton yarn plain (straight) reel hanks as it was exempt under Notification 53/ 91-CE, we hold that the appellants

are not liable to pay duty upon multifold cotton yarn cleared by them during the period in dispute, set aside the impugned order and allow the appeal.

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