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**M/S. Safepack Liminations and Vs. Commissioner of Central Excise,**

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**SooperKanoon Citation : [sooperkanoon.com/20766](http://sooperkanoon.com/20766)**

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

**Decided On : Feb-06-2001**

**Appellant : M/S. Safepack Liminations and**

**Respondent : Commissioner of Central Excise,**

**Judgement :**

1. Whether handloom cess is leviable on HDPE fabrics under Khadi & Handloom Industries Development Act, 1953, is the issue to be considered in this case. We find that the issue involved herein has already been decided by the Tribunal in a series of cases including in the case of M/s. Alagiri Industries Vs. The Collector of Central Excise, Bangalore reported in 1996 (87) ELT 47.

2. Since the issue involved herein has already been considered by the Tribunal, following the same appeal is allowed accordingly.

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