Commissioner of Central Excise Vs. M/S Eagle Flask Industries Ltd.

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SooperKanoon Citation : sooperkanoon.com/24275

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jul-04-2001

Appellant : Commissioner of Central Excise

Respondent : M/S Eagle Flask Industries Ltd.

Judgement :

1. In the manufacture of insulated were articles, two chemicals namely polyol and isocynate are mixed in certain proportions. This mixture is poured in the panels of insulated ware where on chemical reaction the mixture hardens in situ. The Assistant Collector held that the resultant product was "rigid P.U. foam" excisable and dutiable. The Commissioner (Appeals) reversed this decision citing the judgment of the appellate Tribunal in the case of the same assessees. In the present appeal the Revenue is seeking to challenge that judgment holding that the judgment is contrary to certain judgments given by other courts. It has also been claimed that the Supreme Court judgment in the case of Moti Laminates would not apply and also that the cited judgment of the Tribunal had been appealed against the Supreme Court.

2. Shri P.R. Joshi, learned consultant, shows us orders of the Supreme Court dated 1.9.1995 in Civil Appeal No. 5151 of 1990 wherein the appeal filed against the Tribunal's order was dismissed. In view of the judgment we find no substance int he Revenue's appeal and dismiss the same.