Simplex Mills Co. Ltd. Vs. Commissioner of Central Excise,

Simplex Mills Co. Ltd. Vs. Commissioner of Central Excise,

SooperKanoon Citation : sooperkanoon.com/24752

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jul-31-2001

Reported in : (2001)(77)ECC640

Appellant : Simplex Mills Co. Ltd.

Respondent : Commissioner of Central Excise,

Judgement :

1. The question for consideration in this appeal is of classification of grey unprocessed cotton fabrics which are stated to be intended for the manufacture of textile products for industrial use. The Collector (Appeals) has confirmed the classification of the product under heading 59.09 of the Tariff (all other textile products and articles of a king suitable for industrial use). The appellant claimed classification under heading 52.05 as cotton fabrics, woven and not subject to any process.

2. The issue has been decided by the larger bench of this Tribunal in its decision in Jyoti Overseas Ltd. vs. CCE 2001 (130) ELT 446. The bench has held that grey cotton fabrics cleared in running length without being subjected to any further processing by the manufacturer, used for making tarpaulin, tents etc. would be classifiable under heading 52.07 (corresponding to heading 52.05 of the Tariff during the period with which we are concerned.) The departmental representative is not able to say why the ratio of that decision should not apply.