Commissioner of Customs and Vs. Tilaknagar Industries Ltd.

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SooperKanoon Citation : sooperkanoon.com/24754

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jul-31-2001

Appellant : Commissioner of Customs and

Respondent : Tilaknagar Industries Ltd.

Judgement :

1. The short point for consideration in this appeal is the classification of sugar cubes. The Assistant Collector classified them under sub-heading 1701.90. The Commissioner (Appeals) held that even after conversion from sugar to cubes the commodity continued to fall under sub-heading 1701.39. In holding so he relied upon the Supreme Court judgement in the case of Union if India Vs. Delhi Cloth General Mills 1977(1) ELT 199. The Revenue agitates and seeks the same classification as was held by the Assistant Collector.

2. We have heard Shri M.H. Shaikh for the Revenue and Shri A.V. Naik for the respondent.

3. The issue has been squarely settled by the Tribunal judgement in the case of DCM Shriram Industries Vs. Collector of Central Excise 1996 (84) ELT 221. The Tribunal has held that the sugar after conversion into cubes form would continue to fall either under subheading 1701.31 or 1701.39 and since the sugar cubes are not sold as levy sugar the proper sub-heading would be 1701.39.

4. Following the ratio of the judgement we dismiss this appeal from the Revenue.