Commissioner of Central Excise, Vs. Repl Engineering Ltd.

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SooperKanoon Citation : sooperkanoon.com/25398

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Sep-04-2001

Appellant : Commissioner of Central Excise,

Respondent : Repl Engineering Ltd.

Judgement :

1. The above application for early hearing filed by the Revenue is allowed and we take up the appeal itself for disposal.

2. We find that the Commissioner (Appeals) has relied upon the decisions of the Tribunal in order No. C-1/4362-4364/WZB/1998 holding that the activity of making cable joint kit does not amount to manufacture. The Tribunal has relied upon the judgment of the Hon'ble Andhra Pradesh High Court and also the CBEC circular dated 27/03/1997.

3. In the ground of appeal before the Tribunal the Revenue has not contested the reliance by the lower appellate authority on the Tribunal decision cited supra. Since the Commissioner (Appeals) has rightly followed the decisions of the Tribunal on the same issue in the respondent's own case no infirmity arises in the impugned order.

4. We accordingly uphold the order of the Commissioner (Appeals) and reject the appeal.