Fgp Limited Vs. Commissioner of Central Excise,

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SooperKanoon Citation : sooperkanoon.com/25501

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Sep-07-2001

Appellant : Fgp Limited

Respondent : Commissioner of Central Excise,

Judgement :

1. The question to be decided in this appeal is as to whether the benefit of exemption from payment of duty in terms of serial No. 10 of the table annexed to Notification 52/86 is available to resin bonded glass wool manufactured by the appellants herein. The benefit of the notification has been denied by the authorities below on the ground that the fabrics are impregnated glass fabrics and hence excluded from the benefit of the Notification as per serial No. 10 itself.

2. We find on hearing both sides that the very same issue, on benefit of notification in terms of serial No. 10, in assessees own case, was considered by the Tribunal by the final order No. 414/2001-B dated 07/08/2001 in the appeal filed by the Revenue where the Commissioner (Appeals) had extended the benefit of the notification to the assessee and the bench has upheld the order of the Commissioner (Appeals) and dismissed the Revenue's appeal. The period covered by the earlier appeal is subsequent to the period covered in the present case.

3. Following the ratio of the earlier order, which applies to the present case, we set aside the impugned order and allow the appeal.