Shree Ram Textile and Processing (i) Vs. Commissioner of Central Excise,

Shree Ram Textile and Processing (i) Vs. Commissioner of Central Excise,

SooperKanoon Citation : sooperkanoon.com/25575

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Sep-11-2001

Appellant : Shree Ram Textile and Processing (i)

Respondent : Commissioner of Central Excise,

Judgement :

2. The question for consideration in this appeal is the liability of the rail length of the galleries which formed part of the stenter in the appellant's factory to be taken into account while deciding its capacity in accordance with rule 3 of the Hot Air Stenter Independent Textile Processors Annual Capacity Determination Rules, 1998.Sangam Processors Bhilwara Ltd. vs. CCE, Jaipur 2001 (42) RLT 429 has concluded that this rail length is not to be included in the capacity. The determination of the capacity made by the Commissioner by including this rail length therefore cannot be sustained.

4. The appeal is allowed and the impugned order set aside. The Commissioner shall now determine the capacity without including the rail length of the galleries.