

Commissioner of Customs and Vs. Arvind Cotspln Ltd.

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SooperKanoon Citation : sooperkanoon.com/25797

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Sep-19-2001

Reported in : (2002)(145)ELT147Tri(Mum.)bai

Appellant : Commissioner of Customs and

Respondent : Arvind Cotspln Ltd.

Judgement :

1. The Commissioner (Appeals) allowed the benefit of Notification 1/95-CE dated 04/01/1995 to insulating material used in humidification plant. The Revenue in this appeal have challenged this order on the ground that such material is used or maintenance of capital goods and therefore does not fall under the purview of the notification.
2. The humidification plant or any plant which seeks to maintain the temperature or humidity would have insulation material as an integral part. Even otherwise the notification permits duty free receipt of "materials and spares thereof". Even if it is accepted that such material is for maintenance, then the phrase "spares" would cover the same.
3. We find the Commissioner (Appeals)'s order sustains and dismiss this appeal from Revenue.