Cce Vs. Laxmi Printing Co.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Feb-27-2002

Reported in : (2002)(82)ECC323

Judge : S Kang, B T K.K.

Appellant : Cce

Respondent : Laxmi Printing Co.

Judgement :

1. The revenue filed these appeals against common order-in-appeal passed by the Commissioner (Appeals). The Commissioner (Appeals), in the impugned order held that while determining the annual capacity of production under the Hot Air Stenter Independent Textile Processors Annual Capacity Determination Rules, 1998, the length of galleries of hot air stenter was not to be taken into consideration.

2. The contention of the revenue is that the Hot Air Stenter Independent Textile Processors Annual Capacity Determination Rules, 1998 were amended with Notification No. 14/2000-CE dated 1.3.2000 and as per Explanation I to the new Rules, the length of galleries is not to be taken into account for computation of production capacity and number of chambers. The contention of the revenue is that only prior to 1.3.2000 for computation of production of annual capacity of stenter, the length of galleries is to be taken into consideration.

3. We find that this issue is now settled by the Larger Bench of the Tribunal in the case of Sangam Processors Bhilwara Ltd. v. CCE 2001 (42) RLT 429. The Tribunal held that galleries of Hot Air Stenter are not to be taken into account while computing the production capacity of stenter as the galleries are not an equipment aiding the process of heat setting or drying of fabrics. In view of the above decision of the Larger Bench of the Tribunal, we find no merit in the appeals. The appeals are rejected.