

Unipatch Rubber Limited Vs. C.C.E.

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SooperKanoon Citation : sooperkanoon.com/27724

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Feb-28-2002

Reported in : (2002)(81)ECC616

Judge : S Kang, B T K.K.

Appellant : Unipatch Rubber Limited

Respondent : C.C.E.

Judgement :

1. Appellants filed this appeal against the Order-in-Appeal passed by the Commissioner (Appeals) whereby it was held that Criss Cross Rubber patches for tyres manufactured by the appellant are classifiable under Chapter heading 4008.22 (earlier 4008.21) of the Central Excise Tariff Act, 1985.

3. We find that the issue in respect of classification of the product in question is settled by the Tribunal in appellant's own case vide Final Order No. 477/2000-C dated 27.10.2000-D in Appeal No. E/316/99-C. In this case the Tribunal held that the Criss Cross Rubber for tyres are classifiable under Sub-heading 4008.22 (earlier 4008.21) of Central Excise Tariff. The appellant had filed appeal against the order passed by the Tribunal before the Hon'ble Supreme Court which is admitted but the Hon'ble Supreme Court had not granted any Stay of operation of the order passed by the Hon'ble Tribunal. Therefore, in view of the earlier order passed by the Tribunal, we find no merit in the present appeal, the same is dismissed.

