

Cce Vs. Kaveri Powertronics (P)

Cce Vs. Kaveri Powertronics (P)

SooperKanoon Citation : sooperkanoon.com/28151

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : May-03-2002

Reported in : (2002)(82)ECC211

Judge : S Kang, a T V.K.

Appellant : Cce

Respondent : Kaveri Powertronics (P)

Judgement :

1. Common issue is involved in these appeals and are, therefore, being taken up together.

3. Revenue filed these appeals against the order passed by the Commissioner (Appeals) whereby the Commissioner (Appeals), after relying upon the Larger Bench decision of the Tribunal in the case of Luminous Electronics Pvt. Ltd. v. CCE held that UPSS under chapter heading 85.04 of Central Excise Tariff.

4. Revenue filed the appeal before the Hon'ble Supreme Court against the decision of the Tribunal in the case of Luminous Electronics Pvt.

Ltd. (supra) and the hon'ble Supreme Court vide order dated 1.3.2002 in Civil Appeal No. 342/02 dismissed the appeal filed by the revenue.

5. In view of above decision of the hon'ble Supreme Court we find no infirmity in the impugned order. The appeals filed by the revenue are rejected.

