

C.M.i. Ltd. Vs. Cce

C.M.i. Ltd. Vs. Cce

SooperKanoon Citation : sooperkanoon.com/28630

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jul-31-2002

Reported in : (2002)(83)ECC319

Judge : A T V.K., P Chacko

Appellant : C.M.i. Ltd.

Respondent : Cce

Judgement :

1. In these three appeals, filed by M/s. C.M.I. Ltd., the issue involved is whether the end cutting of insulated wires and cables are classifiable under Heading 74.04 of the Schedule to the Central Excise Tariff Act.

2. Shri Ramesh Kumar Sharma, learned Consultant, submitted that the Appellate Tribunal in their own case as reported in CMI Ltd. v. CCE, Delhi- has settled issue by holding that scrap of wires and cables is not excisable goods Shri M.P. Singh, learned D.R., submitted that after the amendment of the definition of waste and scrap in Note 8 to Section XV of the Tariff, waste and scrap means any metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting up, wear or other reasons. He submitted that scrap of wires and cables is nothing but metal scrap which satisfy the definition given in Note 8 to Section XV and as such is excisable.

3. We have considered the submissions of both the sides. We observe that the Tribunal in the case of Appellants themselves, after following the decisions in the case of CCE v. Finolex Cable Ltd. 1997 (96) ELT A 229 and other cases, has held that the waste and scrap of wire and cable is not excisable. Following the ratio of the said decision we set aside the impugned Order and allow all the three appeals.

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com