Commissioner of Central Excise Vs. Trinity Plastic

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jan-06-2003

Reported in : (2003)(156)ELT400Tri(Mum.)bai

Judge : S T Gowri, G Srinivasan

Appellant : Commissioner of Central Excise

Respondent : Trinity Plastic

Judgement :

1. The circular No. 577/14/01, dated 11-6-2001 of the Board reproduced in 2001 (131) E.L.T. T-3 has clarified that the polypropylene tubes which arose in the course of manufacture of "satranjs" of plastics are not capable of being marketed and hence no duty is leviable on such material.

2. In that situation the claim of the department seeking classification of the goods in heading 54.04 would be only of academic interest.