

Cce Vs. Continental Casting Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jul-28-2003

Reported in : (2003)(111)LC341Tri(Mum.)bai

Judge : S T Gowri, P Chacko

Appellant : Cce

Respondent : Continental Casting Ltd.

Judgement :

1. The question for consideration in this appeal is a liability to duty on the prepared sand manufactured by the respondent to this appeal and utilised by it in the making of casting in the metal. In the order impugned in this appeal, the Commissioner (Appeals) has held that the benefit of the total exemption contained in notification 217/86 be available to the sand and therefore no duty would be payable.
2. The appeal by the Commissioner relies upon the decision of the Tribunal in Telco Ltd. v. CCE and SAIL v. CCE and the departmental representative reiterates this ground.
3. The respondent is absent and unrepresented despite notice and has not filed any submissions. In Telco Ltd. v. CCE the bench of the Tribunal has held that the process of preparing sand for use in a sand mould the process of coating of sand with resin results in a product which is marketable and the process amounts of

manufacture. It held such goods liable to duty. The decision of the Tribunal in SAIL v. CCE does not appear to have any relevance to the facts before us. It held that rich gas and synthesis gas produced in the fertiliser plant of SAIL and used in its steel plant could not be said to have been used in the factory of production and disallowed the claim for exemption under notification 58/75. The Commissioner has relied upon the Judgment of the Supreme Court in CCE v. Paranjape Metals Shaper. (P). Ltd. 2003 (56) RLT 606 : 2003 (110) ECR 211 (SC) decision of the Tribunal appealed before it that resin coated sand used in the factory of production for manufacture of casting would be entitled to the exemption 218/86. We therefore do not find ground for interference.

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