

Cce Vs. Rockwool Industries

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Aug-28-2003

Judge : S Kang, a T V.K.

Appellant : Cce

Respondent : Rockwool Industries

Judgement :

2. Revenue filed these appeals against the order in appeal passed by the Commissioner (Appeals) whereby the Rockwool manufactured by the respondents are held to be classifiable under Heading 6807.00 of Central Excise Tariff.

3. We find that issue is in respect of Classification of Rockwool is decided by the Tribunal vide Final Order No. 204/2002-D dated 22.8.2002 : 2002 (105) ECR 916 (T) in the case of M/s. Minwool Rock Fibres Ltd., Rajnandgaon. The Tribunal in this case held that the correct classification of the goods in which more than 25% by weight of red mud, press mud or Blast Furnace Slag or one or more of these material is present under Heading 6807.10 of Central Excise Tariff. The issue involved in these appeals is covered by the above decision of the Tribunal. Therefore, we find no merit in the appeals. Both the appeals are rejected.