Richardson and Cruddas (1972) Vs. C.C.E.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Oct-20-2003

Reported in : (2004)(167)ELT169TriDel

Judge : S Kang, a T V.K.

Appellant : Richardson and Cruddas (1972)

Respondent : C.C.E.

Judgement :

1. The Tribunal vide Final order dated 19th August, 1999 allowed the appeals. The Revenue filed appeals before the Hon'ble Supreme Court and the Hon'ble Supreme Court vide order dated 19.4.2001 Civil Appeal No.2322-2323 of 2000 remanded the matter to the Tribunal for deciding afresh.

3. The brief of the case are that the appellants fabricated steel structure by cutting the raw-material to require sizes, punching holes, bending, heating , welding, rivetting, etc and after these processes the steel material was taken to Civil Works and put in a position and fixed by means of bolts, nuts as per requirements. At this stage, the steel structure acquired the character of columns, beams, rafters and purlins. The issue involved in appeal is weather fabrication of columns, beams and purlins amounts to manufacture as provided under Section 2(f) of the Central Excise Act.Aruna Industries Vishakhapatnam and Others v. Collector of Central Excise, Guntur and Others reported in 1986 (25) E.L.T. 580 (Tribunal) held that such fabrication activities does not amount to manufacture. This view was followed

by the Tribunal in the case of Wainganga Sahkari S. Karkhana Ltd. v. Commissioner of Central Excise, Nagpur Final Order No.E/866/97-B dated 7.5.1997. The Revenue filed appeal before the Hon'ble Supreme Court and the Hon'ble Supreme Court dismissed the appeal reported in 2002 (142) ELT 12 (SC), Commissioner of Central Excise, Nagpur v. Wainganga Sakhari S. Karkhana Ltd. The Hon'ble Supreme Court held that fabrication of trussed, columns and purlines does not amount to manufacture.

5. In view of the above settled position of law, the impugned order aside and the appeals are allowed.