Hygiene Pvt. Ltd. Vs. C.C.E.

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SooperKanoon Citation : sooperkanoon.com/33871

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jan-21-2004

Judge : S Kang, a T V.K.

Appellant : Hygiene Pvt. Ltd.

Respondent : C.C.E.

Judgement :
1. Appellants filed these appeals against the adjudication orders passed by the Commissioner of Central Excise. As the common issue is involved in both the appeals, therefore, the both appeals are taken up together.

3. Appellants are engaged in the activity of cutting of Rolls of Aluminium Foils and Rolls of Tissue Paper of making Aluminium Foils, Toilet Rolls Face Tissue and Tissue Napkin.

4. The demand was confirmed on the ground that processes undertaken by the appellants on Rolls of Aluminium Foil and on Tissue papers amounts to manufacture.

5. We find that the above issue is settled by the Tribunal in the case of S.R. Foils Ltd. Vs. Commissioner of Central Excise, New Delhi, reported in 2002-TAXINDIAONLINE-75-CESTAT-DEL and S.R. Tissues Pvt.

Ltd. Vs. Commissioner of Central Excise, New Delhi, reported in 2002-TAXINDIAONLINE-76-CESTAT-DEL. The Tribunal in the above decisions held that cutting of jumbo rolls of Aluminium Foils into smaller rolls and cutting of Jumbo rolls of Tissues into smaller sizes does not amount of manufacture. In view of the above decisions of the Tribunal, the impugned order is set aside and the appeals are allowed.