

Collector of Central Excise Vs. I.P.C. Engineers (P) Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : May-14-1987

Reported in : (1987)(13)LC925Tri(Delhi)

Appellant : Collector of Central Excise

Respondent : i.P.C. Engineers (P) Ltd.

Judgement :

1. This application has been filed under Sub-section (2) of Section 35C of the Central Excises and Salt Act, 1944 alleging that there are certain mistakes in the captioned order which, it is prayed, should be rectified. We have heard Shri Venkataraman, Consultant, in support of the application. Shri K.C. Sachar, Departmental Representative said that he had no submission to make since, he had not appeared on behalf of the department when the appeal was heard.

2. The contention for the appellant is that in recording Shri Venkataraman's submissions factual errors have crept in two paragraphs.

After considering the matter, we agree that there are mistakes which need to be rectified. Accordingly, we direct that the following corrections shall be incorporated at the appropriate places in the said Order.

(a) In the place of the third and fourth sentences in para 4 on page 4, the following shall be inserted :- "It was, however, his contention that the products of manufacture, namely, the gaskets fell under Item No. 68 Central Excise Tariff.

If, however, it was held that they would fall under Item No. 22F(iv), they would not be liable to duty again under the said item since that would amount to double taxation." "Shri Venkataraman contended before us that though "manufacture" was involved in the conversion of gasketing sheets into gaskets, the resultant gaskets would fall under Item No. 68 GET. In the alternative, he submitted that if they were classified under Item No. 22(iv), they would not be liable to duty a second time under that heading."

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