Collector of C.E. Vs. Steel Authority of India Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : May-26-1987

Reported in : (1989)(42)ELT151TriDel

Appellant : Collector of C.E.

Respondent : Steel Authority of India Ltd.

Judgement :

1. The Revenue has come forward with this Appeal against the order of the Collector (Appeals), Calcutta, dated 15.11.82. The Respondents cut out Trough from Cold Rolled Sheets (Coil ends) in the form of 'U' shape to place it inside the ingot mould. This Trough is used to absorb the heat of the hard metal. The cut ends are non-duty paid and the duties are demanded at the appropriate rate after collecting the particulars of such Troughs. The Appellate Collector rejected the Appeal of the Appellant against a demand of Rs. 90,942.65 issued by the Superintendent, Rourkela.

2. When the Appeal was taken up, Shri H.L.Verma submitted that the Order-in-Appeal could not be sustained because Notification No.75/67, dated 20.5.67 would not apply.

3 Shri S.P.Kampani, Consultant, drew our attention to Order No. 694 to 711/86, dated 4.11.86. He submitted that an identical issue has been considered by the Tribunal in the above appeals and the same ratio would apply to this Appeal also.

4. We have held in the orders cited above, following similar earlier orders of the Tribunal and held that the Troughs were made from scrap and were entirely used and consumed in the manufacture of ingots and merged with the ingots in the same way as the rest of the steel melting scrap. Applying the ratio of that we hold that the present Appeal cannot be sustained. The Appeal is, therefore, rejected.