

Commissioner of Central Excise Vs. Razdan Group

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Apr-23-2004

Judge : A Wadhwa, A M Moheb

Appellant : Commissioner of Central Excise

Respondent : Razdan Group

Judgement :

1. This appeal is filed by the Revenue against the order of the Commissioner (Appeals), Mumbai.
2. The issue involved herein pertains to classification of clicking dies. The said goods are manufactured out of clicking knives in running lengths. A clicking die is given a shape of a shoe sole and used to cut leather into this shape. The Revenue contends that the goods are classifiable under chapter heading 8208.00 of the Central Excise Tariff Act as this heading covers knives and cutting blades for machines or for mechanical appliance. The Commissioner (Appeals) held, following his earlier decision, that the goods in question are correctly classifiable under chapter heading 8453.00 of CETA. In fact the Revenue appealed against this earlier order-in-appeal No. NK (2592) 265/97 dated 2.5.1997.
3. A co-ordinate bench of this Tribunal decided the issue in its order No. 4415/2002-WZB/C-II dated 20.12.2002 (2003 (154) ELT 278) holding that the goods in question are correctly classifiable under chapter heading 8453.00. Following the ratio of this decision, we reject the appeal and uphold the order of

the Commissioner (Appeals).

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