Arvind Chemicals Ltd. Vs. Cce

Arvind Chemicals Ltd. Vs. Cce

SooperKanoon Citation : sooperkanoon.com/36219

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Aug-12-2004

Reported in : (2004)(96)ECC289

Judge : S Kang, N T C.N.B.

Appellant : Arvind Chemicals Ltd.

Respondent : Cce

Judgement :

2. Appellants filed this appeal against the Adjudication order passed by the Commissioner of Central Excise.

3. The appellants are engaged in the manufacture of Rubberized Coir Mattresses. The appellants filed classification list claiming the benefit of Small Scale Exemption Notification. The Adjudicating authority denied the benefit of the notification and approved the classification list.

4. The appellants filed appeal and Commissioner (Appeals) allowed the appeal filed by the appellants. The Revenue challenged the order passed by the Commissioner (Appeals) and the Tribunal vide Final Order No.256/04-B dated 3.3.2004 dismissed the appeal filed by the Revenue.

5. The present proceedings were initiated by issuing a show cause notice in consequence to the approval of classification list whereby the benefit of notification is denied. The classification issue is settled by the Tribunal by holding that

appellants are entitled for the benefit of Notification No. 6/2000-CE, dated 1.3.2000 and the goods manufactured by the appellants are exempted from payment of duty. As the classification list as filed by the appellants now stand approved by granting the benefit of Notification No. 6/2000-C.E. dated 1.3.2000, therefore, the present proceedings asking for duty does not survive.

The impugned order is set aside and the appeal is allowed.