

Commissioner of Central Excise Vs. Sangam Spinners Ltd.

Commissioner of Central Excise Vs. Sangam Spinners Ltd.

SooperKanoon Citation : sooperkanoon.com/37605

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jan-03-2005

Reported in : (2005)(183)ELT176TriDel

Judge : A T V.K., P Bajaj

Appellant : Commissioner of Central Excise

Respondent : Sangam Spinners Ltd.

Judgement :

1. In this appeal, the Revenue has contested the correctness of the impugned order-in-appeal vide which the Commissioner (Appeals) had dropped the duty demand against the respondents in respect of the burnt copper wire scrap which they cleared during the period July, 1999 to October, 1999 without payment of duty. The adjudicating authority confirmed the duty demand of Rs. 12,851/- with interest and equal amount of penalty against them but the Commissioner (Appeals) has reversed the Order on the ground that waste and scrap so cleared by the respondents did not stand classified under any tariff heading and also did not satisfy the other conditions detailed under Rule 57-S(2)(c).

2. None has come present on behalf of the respondents. No request for adjournment has been received from them. Therefore, we proceed to decide the appeal after hearing the learned JDR.3. We have gone through the record and impugned order. We find that waste and scrap cleared by the respondents during the period in dispute was of burnt copper wire. Such a scrap does not find any

classification under any tariff heading. It also could not be said to be the result of process of manufacture. Therefore, the conditions laid down under Rule 57-S(2)(c) for charging duty on such a waste and scrap do not stand satisfied. The view taken by the learned Commissioner (Appeals) is therefore, perfectly valid and legal. We do not find any sufficient ground to interfere with the same. Therefore, the impugned Order of the Commissioner (Appeals) is upheld. The appeal of the Revenue is dismissed.

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com