

**C.C.E. Vs. J.K. Industries Ltd.**

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**SooperKanoon Citation : [sooperkanoon.com/37840](http://sooperkanoon.com/37840)**

**Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi**

**Decided On : Jan-25-2005**

**Judge : S Kang, Vice, M T K.C.**

**Appellant : C.C.E.**

**Respondent : J.K. Industries Ltd.**

**Judgement :**

2. Revenue filed these appeals against the Orders-in-appeal whereby the Commissioner (Appeals) that dipped rubberized tyre cord fabric is classifiable under sub-heading 59.06 of the Central Excise Tariff Act.

3. We find that this issue is now settled by the Larger Bench of the Tribunal in the case of CCE, Bangalore v. Vikarat Tyres Ltd. and Anr., vide Final Order No. 13 to 16/05-NBA dated 6.1.2005 where it is held that the goods in question are classifiable under heading 5906 of the Central Excise Tariff Act and not under heading 5902 of the CETA. In view of the above decision, we find no merit in these appeals and the same are rejected.