Collector of Central Excise Vs. United Flock Paper Mfg.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Sep-10-1987

Reported in : (1987)(13)LC899Tri(Delhi)

Appellant : Collector of Central Excise

Respondent : United Flock Paper Mfg.

Judgement :

1. In responce to notice of date of hearing the respondents by their communication dated 20-6-1987 received in the Tribunal on 22-6-1987, submitted that being a very small unit they are unable to bear the expenses of travelling to Delhi on the date of hearing. They have made written submissions. We have, therefore, heard Shri A.S. Sunder Rajan, Departmental Representative for the appellant and perused the papers.

2. The issue for decision is eligibility of the respondents to benefit of exemption Notification No. 68/76 dated 16-3-1976 in respect of what is called Flock Paper. Shri Sunder Rajan submitted that the issue was squarely covered against the respondent by the decision of the Tribunal Order No. 446/84-C dated 23-7-1984 parties Modern Industrial Corporation v. Collector of Central Excise & Others. After hearing, Shri Sunder Rajan, the appeal was closed for orders.

3. It was however, noticed by the Bench that in decision dated, August 25, 1987 reported in 1987 (31) ELT 321 parties Modern Industrial Corporation v. Collector of Central Excise & Others, the decision relied on by Shri Sunder Rajan appears to

have been reversed by the Supreme Court. The hearing was therefore, reopened and the decision shown to Shri Sunder Rajan. After seeing this decision, Shri Sunder Rajan agreed that the Supreme Court decision had reversed the Tribunal decision and in view of this Supreme Court decision which related to the same goods Block Paper and the Notification No. 68/76-C.E., the corresponding period also being the same, the appellant had no case before the Tribunal.

4. Following the Supreme Court decision (supra), the appeal is dismissed.