

**Commissioner of Central Excise Vs. B.R. Traders (P) Ltd.**

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**SooperKanoon Citation :** [sooperkanoon.com/38051](http://sooperkanoon.com/38051)

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

**Decided On :** Feb-10-2005

**Reported in :** (2005)(184)ELT182TriDel

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

**Appellant :** Commissioner of Central Excise

**Respondent :** B.R. Traders (P) Ltd.

**Judgement :**

1. Heard both sides. The Revenue filed these appeals against the order-in-appeals passed by the Commissioner (Appeals) whereby interleaved carbon paper was held to be classified under Heading 48.20 of the Central Excise Act. The contention of the Revenue is that it is a simple carbon paper and is classifiable under Heading 48.16 on the ground that in the bills the respondents mentioned the items as interleaved carbon sets whereas the Heading 48.20 covers interleaved carbon sets. The contention of the Respondent is that the Revenue has not disputed that goods are used as computer stationery and it is used as interleaved carbon. We find that Revenue is not disputing the fact that carbon in question is used as computer stationery in sets and it is used as interleaved carbon sets of computer stationery. Therefore, if the respondents have mentioned only interleaved and not interleaved carbon sets, the carbon paper in question cannot be held to be classifiable under Heading 48.20 of the Central Excise Tariff.

2. In view of the above, we find no infirmity in the order passed by the Commissioner (Appeals) and the appeals filed by the Revenue are dismissed.

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