

**C.C. and C.E. Vs. Poly Twines**

**C.C. and C.E. Vs. Poly Twines**

**SooperKanoon Citation :** [sooperkanoon.com/38325](http://sooperkanoon.com/38325)

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

**Decided On :** Mar-03-2005

**Reported in :** (2005)(185)ELT151TriDel

**Judge :** A T V.K., P Bajaj

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

**Respondent :** Poly Twines

**Judgement :**

1. In this appeal, filed by the Revenue, the issue involved is whether poly propylene twines manufactured by M/s. Poly Twines are classifiable under sub-heading 5607.41, as claimed by the Revenue or under sub-heading 3926.90 of the Schedule to the Central Excise Tariff Act as confirmed by the Commissioner (Appeals) in the impugned Order.

2. Shri Randhir Singh, learned D.R, submitted that M/s. Poly Twines, manufactured poly propylene Twines; that heading 56.07 specifically applied to twines and sub-heading 5607.41 refers to binder or baler twine; that in HSN also the twine is also specifically classifiable under heading 5607 only; that there is no mention of poly propylene twines under Chapter 39; that as per Rule 3 (a) of the Rules for the interpretation of the Schedule, the heading which provides the most specific description should be preferred to heading providing a more general description while arriving at the correct classification of the goods. The learned D.R. also placed reliance on the Notes to HSN which mention that heading 56.07

covers twine, cordage, ropes and cables produced by twisting or by plaiting or braiding; that the respondents manufactured the impugned product mainly by the process of extrusion; that the blow film bubble or film coming out of extruder is then quenched, cut into required size, stretched and then oriented; that, further, it goes into folding rollers where folding is done and finally the process of pressing and embossing is done; that this process undertaken by the respondents clearly shows that they were manufacturing poly propylene twines and not other articles of plastic which are covered under Heading 39.26 of the Tariff.

3. Respondents have submitted written submissions on the basis of which they requested to decide the appeal filed by the Revenue. They have emphasised that the impugned product is poly propylene sutli and by mistake they call it poly propylene twine; that the product is not having the properties of Heading 56.07 as it is made from P.P.granules; that as it is manufactured from P.P. granules, it is classifiable under Chapter 39 of the Tariff; that as per the definition of twine, in the Fair Child's Dictionary of Textiles, twine means a strong ply yarn made from medium twist, single yarn with poly twist in the opposite direction.

4. We have considered the submissions of both the sides. No doubt, twine is classifiable under Heading 56.07. Chapter 56 falls under Sec.

XI of the Central Excise Tariff which deals with "Textiles and Textile Articles". It is not in dispute that the impugned product is manufactured out of poly propylene granules which fall under Chapter 39 of the Tariff. The product made out of poly propylene granules will be treated as a product of plastic only warranting classification under Heading 39.26 of the Tariff. There is no material evidence to show that the impugned product contains any textile yarn. Explanatory Notes below Heading 5607 in HSN clearly mentions that General Explanatory Note to Sec. XI set out the circumstances in which single, multiple (folded) or cabled yarns are regarded as twine, cordage, ropes or cables of Heading 56.07. General Explanatory Note of HSN in respect of Sec. XI covers raw-materials of textile industry ... manufactured products and the made up articles made from those products. General Explanatory Notes for Sec. XI mention that "Chapters 56-63 cover certain kinds of textile fabrics and other textile articles not covered by

Chapters 50-55". It is, thus, apparent that all twines will not be covered by Heading 56.07 unless and until these are made of textile material. There is no material on record to show that the impugned product is made of textile material. We, therefore, find no reason to interfere with the impugned Order. The appeal, filed by the Revenue is rejected. (Operative part of Order pronounced in open Court on 03.03.2005).

**SooperKanoon - India's Premier Online Legal Search - [sooperkanoon.com](http://sooperkanoon.com)**