Central Pump Mills Vs. Commissioner of Central Excise

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SooperKanoon Citation : sooperkanoon.com/38402

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Mar-10-2005

Judge : S T S.S., T Anjayaneyulu

Appellant : Central Pump Mills

Respondent : Commissioner of Central Excise

Judgement :

1. After hearing both sides and considering the issues, it is found that the two issues in this appeal are covered in favour of the assessee and they are (i) The issues of excisability and recovery of duty on waste paper known as 'Broke'. This issue is covered in favour of the assessee by the decision Madhya Bharat Papers Ltd. 2003 (154) ELT 129 Tri-Kol wherein it was held that Broker used in the manufacture of paper is not marketable an thus not excisable.

(ii) The issue recovery and duty on additional freight is covered in the assessee favour by the decision of the Supreme Court in the case of Baroda Electric Meters Ltd 1997 (94) ELT 13 (SC).

2. In view of the issue being covered in favour of the assessee this appeal is allowed after setting aside the order impugned.