

Deepak Fabrics Vs. Commissioner of Central Excise

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jun-27-2005

Reported in : (2005)(187)ELT335Tri(Mum.)bai

Judge : J Balasundaram, Vice-, A M Moheb

Appellant : Deepak Fabrics

Respondent : Commissioner of Central Excise

Judgement :

1. The above appeal arises out of the Order of the Commissioner of Central Excise (Appeals), Mumbai upholding the order of the Asstt.

Commissioner by which he confirmed the duty demand raised in three show cause notices as a result of denial of benefit of exemption in terms of Notification No. 9/96, dated 23-7-1996 to decatizing process carried out by the appellants herein on man-made fabrics.

2. None appeared for the respondent in spite of notice. Hence we heard Id. SDR and perused the records.

3. We find that the adjudicating authority has relied upon the definition of calendering and decatizing in the Fairchilds Dictionary of Textiles to bring out the difference between two processes and to hold that since calendering and not decatizing is covered by the exemption under Notification, decatizing process which carried out by the appellants is not covered by the benefit of the Notification.

According to the dictionary, calendering is a finishing process producing a flat, glossy, smooth surface by passing the fabrics under pressure between a series of heated cylinders, whereas decatizing is defined as a method of sponging wool and worsted fabrics to set the width and length and to improve the lustre, hand and finish and as a finishing process for rayon and other MMF or combination of Fibre-Fabrics, which improves the hand, colour and lustre and may remedy uneven dyeing. It has been held that calendering process is not final process and fabrics can go for further process such as printing after calendering while decatizing is a final stage. No satisfactory explanation based on reliable technical material or otherwise has been placed before us in the appeal to persuade us to take a different view.

We, therefore, uphold the impugned order and reject the appeal.

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