Commissioner of Central Excise Vs. Reliance Silicone (i) Ltd.

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SooperKanoon Citation : sooperkanoon.com/39774

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jul-21-2005

Reported in : (2005)(189)ELT177Tri(Mum.)bai

Judge : J Balasundaram, Vice-, A M Moheb

Appellant : Commissioner of Central Excise

Respondent : Reliance Silicone (i) Ltd.

Judgement :

1. The Revenue is in appeal against the order of the Commissioner of Central Excise (Appeals) who has accepted that the product in dispute, viz. rubber premix is not a product falling under CET sub-heading 3910.00 as contended by the Revenue, but under GET sub-heading 4006.90 as claimed by the assessee. He has come to this conclusion on the basis of earlier order of the Tribunal [2002 (148) E.L.T. 496 (Tribunal)]