

Varanasi Chaln Industries and Vs. Cce

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SooperKanoon Citation : sooperkanoon.com/40930

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Nov-29-2005

Reported in : (2006)(105)ECC57

Judge : S Kang, Vice, N T C.N.B.

Appellant : Varanasi Chaln Industries and

Respondent : Cce

Judgement :

1. The common issue involved in these appeals, therefore, are being taken up together. In this case, the issue is whether drawing of wires from the wire rods amounts to manufacture.

2. The appellant relied upon the decision of the Hon'ble Supreme Court in the case of CCE v. Technoweld Industries to submit that this process does not amount to manufacture. The contention of revenue is that during the process of drawing of wire from wire rods the wire of thickness of 8mm was also come into existence which are not exempted from payment of duty. We find that appellants are merely engaged in the drawing of wire from wire rods and in view of the decision of the Hon'ble Supreme Court in the case of Technoweld (Supra), we find that this process does not amount to manufacture.

Therefore, the impugned order is set aside and appeals are allowed.