

**Collector of Central Excise Vs. Thirani Chemicals Ltd.**

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

**Decided On :** Feb-09-1988

**Reported in :** (1988)(16)ECC180

**Appellant :** Collector of Central Excise

**Respondent :** Thirani Chemicals Ltd.

**Judgement :**

1. The issue arising for decision in these appeals by Revenue is eligibility of precipitated chalk to benefit of exemption under Notification No. 23/55-CE, dated 29-4-1955 as subsequently amended.

2. At hearing of the appeal Shri Sunder Rajan in fairness drew attention of the Bench to decision of the Tribunal in case of Collector of Central Excise, Rajkot v. Madhu Chemicals, Bhavnagar, 1988 (23) ELT 166 (Tribunal) and stated that in this decision the Tribunal had held precipitated chalk eligible to benefit of exemption under the notification irrespective of the end-use. He also stated that Revenue had accepted this decision and in view of this decision Revenue has no case in these appeals before the Tribunal. In spite of the above frank submission of Shri Sunder Rajan, Shri K.K. Kapoor, learned Consultant for the respondents, persisted in making his submission and drew attention of the Bench to the other decision of the Tribunal in case of Collector of Central Excise, Meerut v. Gulshan Sugar and Chemicals (P) Ltd., 1988 (33) ELT 123 (Tribunal) and submitted that Tribunal in this decision with respect to coated precipitated chalk had held benefit of exemption under the notification available and satisfaction as to end-use

considering the language of the notification unnecessary.

3. In View of the decisions referred to by both the parties, the appeals are hereby dismissed.

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