

Modi Alkalies and Chemicals Ltd. Vs. Collector of C. Ex.

Modi Alkalies and Chemicals Ltd. Vs. Collector of C. Ex.

SooperKanoon Citation : sooperkanoon.com/7331

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Feb-18-1994

Reported in : (1994)(74)ELT924TriDel

Appellant : Modi Alkalies and Chemicals Ltd.

Respondent : Collector of C. Ex.

Judgement :

1. The only issue involved in the present appeal is as to whether the products quick lime and hydrated lime are excisable goods for the purpose of excise duty.
2. Arguing on behalf of the appellants Ld. Sr. Counsel, Shri A.N.Haksar, submitted that the said issue is a covered one by series of decisions of this Tribunal. In the case of Laxmi Chemicals v. Collector of Central Excise, Jaipur (Final Order No. 161/91-C, dated 25-1-1991) wherein it was held that product hydrated lime is not an excisable commodity. The same view was reiterated in the case of Himalaya Chemicals v. Collector of Central Excise, Chandigarh (Final Order No.444 & 445/91-C, dated 16-5-1991). In view of this he did not argue on the other grounds taken up in the Memorandum of Appeal.
3. In reply Shri Arora, Ld. JDR faced with the said view of the Tribunal reiterated the submissions which were made on behalf of the Revenue in those cases.
4. Considered. Following the ratio of the said decisions we hold that hydrated/slaked lime is not an excisable commodity. Consequently, the impugned

orders are set aside and the appeal is allowed with consequential relief to the appellants, if any, according to law.

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com