Avadhoot Printers Vs. Collector of Central Excise

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Apr-05-1994

Reported in : (1994)LC12Tri(Delhi)

Appellant : Avadhoot Printers

Respondent : Collector of Central Excise

Judgement :
1. This is an apeal against the order dated 26-5-1988 passed by the Collector of Central Excise (Appeals), Bombay. Briefly stated the facts of this case are that the appellants filed Classification List No.18/87 seeking the classification of their product 'Slides for Cigarettes packets' under sub-heading 4818.19 read with Notification No. 63/82. However, by his Order No. 27/1988 the Assistant Collector held that these 'Printed Slides' were classifiable under sub-heading 4818.90. Being aggrieved by the order passed by the Assistant Collector, the appellants filed an appeal before the Collector (Appeals) who by the impugned order confirmed the findings of the Assistant Collector.

2. On behalf of the appellants, Shri Ravinder Narain, Ld. Senior Advocate with Shri R.D. Jaiman, Excise Officer of the appellants' firm appeared before us. While admitting that the matter was covered against the appellants by Final Order No. 76/94-C, dated 28-2-1994 passed by the Tribunal in the case of I.T.C. Ltd. v. Collector of Central Excise, Bombay [1994 (71) E.L.T. 478 (Tri.)]; Shri Ravinder Narain stated that Slides for Cigarettes packets could not be deemedas goods as held by the Delhi High Court in the case of Zupiter Printery v. Union of India

reported in 1991 (34) E.C.R. 7. He contended that on the ratio of the said judgment of the Delhi High Court, the slides in question could not be held as'excisable'.

3. On behalf of the respondents Shri Somesh Arora, Ld. JDR pleaded for the rejection of the appeal on the ground that the matter was fully covered against the appellants by the Tribunal's Order No. 76/94-C, dated 28-2-1994.

4. We have considered the submissions made on behalf of both sides. It is seen that in the Final Order No. 76/94-C, dated 28-2-1994, in the case of.I.T.C. Ltd. v. Bombay [1994 (71) E.L.T. 478 (Tri.)], the Tribunal has held'slides for cigarette packets' as excisable under sub-heading 4818.90. In arrivingat this finding the Tribunal has held that the Judgment of the Delhi High Courtin the case of Zupiter Printing v. Union of India (Supra) and Madras High Court judgment in the case of Asia Tobacco reported in 1992 (58) E.L.T. 418 are distinguishable.

5. In view of the foregoing, we follow the Tribunal's Order No.76/94-C, dated 28-2-1994 and dismiss the appeal.