Commissioner of Central Excise, Salem Vs. Adhavan Processors Ltd.

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SooperKanoon Citation : sooperkanoon.com/943036

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Chennai

Decided On : Apr-13-2010

Judge : The Honourable Ms. Jyoti Balasundaram, Vice President &Amp; the Honourable Dr. Chittaranjan Satapathy, Technical Member

Appeal No. : Appeal No.E/225 of 2004 & E/CO/82 of 2004

Appellant : Commissioner of Central Excise, Salem

Respondent : Adhavan Processors Ltd.

Advocate for Pet/Ap. : Shri C.Dhanasekaran, SDR. Shri K.Balasubramanian, Advocate.

Judgement :

Per Jyoti Balasundaram

The issue of classification of bleached stiff finished fabric not having permanent stiffness stands settled in favour of the assessees by the apex court's decision in Commissioner of Central Excise, Ahmedabad Vs Susma Textile Pvt. Ltd., [2004 (167) ELT 487 (SC)] holding that such fabric falls for classification under Chapter Heading 52.06 of the Schedule to the CETA-85 as claimed by the assessees and not under Chapter Heading 59.01 as contended by the Revenue. Following the ratio of the apex court's decision on an identical commodity, we uphold the impugned order by which the classification has been arrived at under Heading 52.06, and reject the appeal.

2. The cross-objection is only in the nature of comments upon/reply to the appeal of the Revenue and is hence dismissed.