(1996) 10 SC CK 0057

In the Supreme Court Of India

Case No : Civil Appeal No. 786 of 1986

Collector of Central Excise APPELLANT

Vs

Leatherite Industries Ltd. RESPONDENT

Date of Decision : 10-10-1996

Acts Referred:

Citation : (1996) 87 ELT 606 : (1997) 10 SCC 401

Hon'ble Judges : S. P. Bharucha, J;S. C. Sen, J

Bench : Division Bench

Final Decision : Dismissed

Judgement

1. The item with which we are concerned in this appeal is a paper which is printed with colour by the rotogravure process by means of a PVC compound. The Tribunal has rightly held that PVC printing by the rotogravure method is a recognised form of printing. It has, therefore, concluded that the item falls within the Central Excise Notification No. 68 of 1976 dated 16-3-1976 which, so far as is relevant reads thus :

3A. Following varieties of paper, namely :

(i) x x x x x x x x (ii) Converted types of paper, commonly known as limitation flint paper or limitation leatherette paper or limitation plastic coated paper; or by any other name, obtained by one side of paper, being subjected to printing of colour, with or without design, irrespective of the fact whether or not such paper is subsequently varnished or glazed by chemicals or embossed, and falling under sub-item (2) of the aforesaid Item No. 17.

2. The Tribunal was clearly right in the view that it took. No. interference is called for. The appeal is dismissed with no order as to costs.

