(1998) 03 SC CK 0117

In the Supreme Court Of India

Case No : Civil Appeal No. 4718 of 1995

Collector of Central Excise, Bombay — APPELLANT

Vs

Caprihans India Ltd. — RESPONDENT

Date of Decision : 31-03-1998

Acts Referred:

Citation : (1998) 79 ECR 226 : (1998) 101 ELT 4 : (1998) 6 SCC 180

Hon'ble Judges : S. Saghir Ahmad, J;S. C. Agrawal, J

Bench : Division Bench

Final Decision : dismissed

Judgement

1. In this appeal the only question that falls for consideration is whether decorative laminated sheets are classifiable under sub-heading 4823.90 of the Central Excise Tariff, 1985-86 as held by the Central Excise and Gold (Control) Appellate Tribunal in its judgment dated 21-4-1994. This matter has been considered by this Court in Collector of Central Excise Vs. Wood Polymers Ltd., wherein it has been held that decorative laminated sheets are classifiable under subheading 3920.21 till February 1988 and under sub-heading 3920.37, on or after 1-3-1988. For the reasons given in this judgment, the appeal is allowed. The impugned judgment of the Tribunal is set aside. It is held that the decorative laminated sheets manufactured by the respondent are classifiable under sub-heading 3920.21 till February 1988 and sub-heading 3920.37, on or after 1-3-1988. No order as to costs.

