(1996) 10 SC CK 0016

In the Supreme Court Of India

Case No : Civil Appeal No. 159 of 1986

Collector of Central Excise, Bombay APPELLANT

Vs

Jayant Dalal Private Ltd. RESPONDENT

Date of Decision : 29-10-1996

Acts Referred:

Citation : (2000) 72 ECC 248 : (1997) 68 ECR 771 : (1996) 88 ELT 638 : (1997) 10 SCC 402

Hon'ble Judges : S. P. Bharucha, J;S. B. Majmudar, J

Bench : Division Bench

Final Decision : Dismissed

Judgement

1. The Revenue is in appeal against the order of the Customs, Excise and Gold (Control) Appellate Tribunal, New Delhi. The Tribunal has held that the monomer castings produced by the respondents directly from caprolactum are not classifiable as articles of plastic under Item 15A(2) of the Central Excise Tariff but are classifiable under the residuary Tariff Item 68. In doing so, the Tribunal has, inter alia, relied upon the Tariff Advice issued on 27th November, 1980, by the Central Board of Excise and Customs which states, "the Board is of the opinion that monomer castings produced directly from caprolactum are not classifiable as articles of plastics under Item 15A(2) of Central Excise Tariff and the same are properly classifiable under Item 68 of Central Excise Tariff".

2. Having regard to the Tariff Advice which was issued by the Central Board of Excise and Customs, it is difficult to see how the Collector could have held otherwise, now the Revenue could have argued otherwise before the Tribunal, and how the Revenue could have filed this appeal.

3. The appeal is dismissed, with costs.

