(1997) 02 SC CK 0041

In the Supreme Court Of India

Case No : Civil Appeals Nos. 4208-10 Of 1988

Collector of Central Excise, Calcutta — APPELLANT

Vs

Bowreah Cotton Mills Co. Ltd., Howrah — RESPONDENT

Date of Decision : 19-02-1997

Acts Referred:

Citation : (1997) 92 ELT 8 : (1997) 11 SCC 106

Hon'ble Judges : Sujata V. Manohar, J;S. C. Sen, J

Bench : Division Bench

Final Decision : Dismissed

Judgement

1. The dispute in this case is about classification of blended yarn. The composition of the two varieties of yarn given by the Tribunal is as under;

(A)Polyester 48% Cotton 35% Polynosic 17% (B)Polyester 48% Cotton 22% Polynosic 30%

2. The case of the Department was that the classification of the goods should be under Item 18E as Non-cellulosic Spun Yarn-Spun (discontinuous) Yarn. The case of the assessee was that the goods should be classified under Item 18-III(ii) as of Cellulosic origin. The Tribunal examined the composition of the blended yarns and came to the conclusion that the goods will not fall under any of the two heads, but will have to be classified under residuary entry 68.

3. We have examined the reasoning given by the Tribunal. In view of the principles laid down in the case of Collector of Central Excise Vs. Rajasthan Spg. and Wvg. Mills Ltd, we are of the view that the Tribunal has come to a correct decision. The appeals are dismissed. There will be no order as to costs.