

(2003) 11 SC CK 0123

In the Supreme Court Of India

Case No : Civil Appeals Nos. 6936-37 Of 1997

Commissioner of Central Excise, Hyderabad

APPELLANT

Vs

Lamtuff Plastics

RESPONDENT

Date of Decision : 12-11-2003

Acts Referred:

Citation : (2004) 163 ELT 406 : (2003) 12 SCC 351

Hon'ble Judges : S. Rajendra Babu, J;G. P. Mathur, J

Bench : Division Bench

Final Decision : Allowed

Judgement

In an appeal filed before the CEGAT classification of two items was considered namely, cotton based fabric laminates and bearing blanks. The view taken by the Tribunal in regard to cotton based fabric laminates is in accord with the decision of this Court in Collector of Central Excise Vs. Wood Polymers Ltd., and view taken by the Tribunal is correct. On the other aspect, the matter has been remanded to the original authority. Therefore, there is nothing in the matter to be considered. Hence, the appeals are dismissed.