(2002) 05 SC CK 0054

In the Supreme Court Of India

Case No : Civil Appeal No.7091 Of 1999

Commissioner of Central Excise, Madras-II — APPELLANT

Vs

M.I.L. Industries Ltd. — RESPONDENT

Date of Decision : 01-05-2002

Acts Referred:
Central Excises and Salt Act, 1944 — Section 2

Citation : (2002) 83 ECC 4 : (2002) 103 ECR 793 : (2002) 143 ELT 20

Hon'ble Judges : S. P. Bharucha, C.J;Shivaraj V. Patil, J;N. Santosh Hedge, J

Bench : Full Bench

Final Decision : Disposed Of

Judgement

1 .The Tribunal has held against the Revenue relying solely on the decision in the case of Lathia Industrial Supplies Pvt. Ltd. v. Collector of Central Excise, Baroda 29 E.L.T. 751 . We find that there is no discussion of the process by which old and used rollers are re-rubberized and relined for reaching a conclusion therefrom that rubberizing and lining of pipes would amount to manufacture.

2. We think that, in the circumstances, it is appropriate that the matter should go back to the Tribunal for deciding whether any process of manufacture is carried on in rubberizing and lining of pipes and whether such pipes are differently marketed as compared to ordinary iron and steel pipes.

3. The civil appeal is allowed. The order under appeal is set aside. Appeal No. E/4515/92-B1 shall stand restored to the file of the Tribunal at New Delhi to be heard and considered afresh, in the light of what has been stated above.

4. Parties shall be at liberty to place further evidence in this behalf before the Tribunal.

5. No order as to costs.