(2015) 03 SC CK 0192

In the Supreme Court Of India

Case No : Civil Appeal No. 121 of 2004

Commnr. of Central Excise, Mumbai — APPELLANT

Vs

Kalpataru Industries — RESPONDENT

Date of Decision : 20-03-2015

Acts Referred:

Citation : (2015) 03 SC CK 0192

Hon'ble Judges : A.K. Sikri and Rohinton Fali Nariman, JJ.

Bench : Division Bench

Advocate : Rupesh Kumar, Sunita Rani Singh and B. Krishna Prasad, Advocates, for the Appellant; Alok Yadav, Ranjit Raut, Udit Jain and Bina Gupta, Advocates, for the Respondent

Final Decision : Partly Allowed

Judgement

1. The Appellant-Revenue has mentioned in the list of dates and events that the issue involved in the present appeal is same which arises in Civil Appeal No. 173 of 2003 which was pending at the time of filing of the instant appeal. Learned Counsel for the Respondent has brought to our notice orders dated 23.02.2015 passed in the said Civil Appeal No. 173 of 2003, wherein this Court has affirmed the findings of the Tribunal holding that the fabric in question shall be classifiable under Chapter Heading 52.06 of Central Excise Tariff and not under Heading 59.06. Since the issue of classification stands settled in the aforesaid case which is also the issue involved in the present case, finding no merit in this appeal, the same is dismissed.