(2002) 11 SC CK 0010

In the Supreme Court Of India

Case No : Civil Appeal No. 10035 of 1995 ; 9608 of 1995

Decent Laminates Pvt. Ltd. APPELLANT

Vs

Collector of Central Excise and Customs RESPONDENT

Date of Decision : 14-11-2002

Acts Referred:

Citation : (2002) 146 ELT 487 : (2006) 7 SCC 438

Hon'ble Judges : S. N. Variava, J;B. N. Agrawal, J

Bench : Division Bench

Advocate : Meenakshi Arora, for the Appellant; A.K. Ganguli K.C. Kaushik and Dileep Tandon, for the Respondent

Final Decision : Dismissed

Judgement

1. These appeals are against the judgment of the Customs, Excise and Gold (Control) Appellate Tribunal, dated 18th July, 1995.

2. The question before the Court was whether the appellants were entitled to the benefit of Notification No. 135/89, dated 12th May, 1989. The said notification exempts goods falling under sub-heading 4823.90 of the Schedule to the Central Excise Tariff Act, 1985. The whole dispute has proceeded on the footing that the goods fall under Tariff Entry 4823.90.

3. This Court has, in the case of Collector of Central Excise, Hyderabad v. Bakelite Hylam Ltd , held that these goods fall under Tariff Entry 3920.31/3920.37 and not under Tariff Entry 4818.90/4823.90. As it is now settled by this Court that these goods do not fall under the Tariff Entry 4823.90, it is clear that the benefit of the said notification would not be available to the appellants.

4. Under these circumstances, the appeals stand dismissed. There will be no order as to costs.