(1996) 10 SC CK 0020

In the Supreme Court Of India

Case No : Civil Appeal No. 1560 of 1987 with C.A. No. 2953 of 1984

Madras Wire Products Ltd. APPELLANT

Vs

Collector of Central Excise, Madras RESPONDENT

Date of Decision : 03-10-1996

Acts Referred:

Citation : (1999) 114 ELT 785 : (2000) 10 SCC 547

Hon'ble Judges : A. M. Ahmadii, C.J;K. S. Paripoornan, J

Bench : Division Bench

Final Decision : Dismissed

Judgement

1. In Collector of Central Excise, Indore v. Madhya Pradesh Electricals Ltd. etc., etc. (see 314) this Court in paragraph 8 held that copper and aluminium strips, even though insulated, remain copper and aluminium strips and fall within Tariff Items 26A and 27 which are closely related to and identifiable with insulated copper and aluminium strips respectively, and do not fall within Tariff Item 68 because that item applies only to goods which are not elsewhere specified in the schedule. In view of the aforesaid decision of this Court which is binding On Us, we see no merit in both these appeals and dismiss the same with no order as to costs.

