(2015) 05 SC CK 0052

In the Supreme Court Of India

Case No : Civil Appeal No. 1296 of 2005 with C.A. No. 8318 of 2014.

NTB International (P) Ltd. - Appellant @HASH Commissioner of Central Excise, Thane

Date of Decision : 05-05-2015

Acts Referred:

Citation : (2015) 319 ELT 545 : (2015) 14 SCC 754

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

Bench : Division Bench

Advocate : S/Shri Balbir Singh, H.G. Dharmadhikari, Rupender Sinhmar, K. Gurumurthy and Rajesh Kumar, Advocates, for the Appellants; S/Shri A.K. Sanghi, Sr. Advocate, Arijit Prasad, Sudhir Walia, Ms. Niharika Ahluwalia, B.V. Niren and B.K. Prasad, Advocates, for the Respondents

Final Decision : Allowed

Judgement

1. After going through the record as well as the judgment of the CESTAT in question we are of the view that the products manufactured by the appellant assessee herein nylon and leather belt, nylon and rubber belt and nylon and textile belt are rightly classified under Chapter Heading 4201.90 and 4010.00 and 5908.00 respectively. It is misconceived on the part of the appellant argued that simply because of plastic was one of the inputs it would still retain its characteristics as plastic and should have been classified under Heading 3926.90. Not only the products manufactured are wholly from the plastics, after the manufacture it lost its identity as plastic insofar as and has not known in the market any longer. We do not find any merit in these appeals and are accordingly dismissed. At this stage learned counsel appearing for the appellant states that the appellant should be extended the benefit of the Modvat credit, in this connection, if the assessee is entitled to such Modvat credit otherwise, the same shall be given to him.