

COMMISSIONER OF CENTRAL EXCISE AND CUSTOMS,
AURANGABAD

v.

M/S. CEAT LTD., MUMBAI

FEBRUARY 17, 2005

[S.N. VARIAVA, DR. AR. LAKSHMANAN AND S.H. KAPADIA, JJ.]

Central Excise Act, 1944; Section 35L/Central Excise Tariff Act, 1985; Tariff Headings 59.02 and 59.06, Chapter Note-4 to Chapter 59 and Note-4 to Section XI of the Act :

Classification—Dipped Tyre Cord Fabric—Levy of excise duty under Tariff Headings 59.02 or 59.06—Held: In view of reasons recorded in the connected case viz. Commissioner of Central Excise v. M.R.F. Ltd., appeals are remitted to Commissioner, Revenue for a fresh disposal in accordance with law.

CIVIL APPELLATE JURISDICTION : Civil Appeal No. 2015 of 2002.

From the Judgment and Order dated 9.10.2001 of the Central Excise, Customs and Gold (Control) Appellate Tribunal, West Regional Bench at Mumbai in A. No. C/433/2001-Mum in F.O. No. C-1/3020 of 2001-WZB.

AND

Civil Appeal No. 1612 of 2003.

R. Mohan, Additional Solicitor General, Rajiv Dutta, Hemant Sharma, P. Parmeswaran and B. Krishna Prasad for the Appellant.

Ravinder Narain, Sonu Bhatnagar, Ajay Aggarwal and Rajan Narain for the Respondent.

The Judgment of the Court was delivered by

KAPADIA, J. For the reasons given in our decision in *Commissioner of Central Excise v. M.R.F. Ltd.*, reported in (2005) 1 Scale 554, both these Civil Appeals filed by the department relating to Dipped Tyre Cord Fabric

A are allowed; the impugned judgments and orders of the Tribunal as well as of the Commissioner are set aside; and these appeals are remitted to the Commissioner, Mumbai, for a fresh disposal in accordance with law. All contentions on both sides are kept open:

B In the facts and circumstances of this case, there will be no order as to costs.

S.K.S.

Appeals allowed.