

A COMMISSIONER OF CENTRAL EXCISE AND CUSTOMS,
AURANGABAD

v.

M/S. CEAT LTD., NASIK

FEBRUARY 17, 2005

B

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

C

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 Fabric/Rubberised 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., the appeal is dismissed.

D

CIVIL APPELLATE JURISDICTION : Civil Appeal No. 6971 of 1999.

From the Judgment and Order dated 5.4.99 of the Central Excise, Customs and Gold (Control) Appellate Tribunal, West Regional Bench at Mumbai in A. No. E/167-R/99-Bom in F.O. No. C-1/504-505/WZB of 1999.

E

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.

F

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, this Civil Appeal filed by the department relating to classification of Rubberised Tyre Cord Fabric is dismissed, with no order as to costs.

G

S.K.S.

Appeal dismissed.