

Supreme Court of India

Collector Of Central Excise, ... vs Kaushal Steel Rolling Mills, ... on 15 July, 1997

Equivalent citations: 1997 (92) ELT 22 SC, (1997) 11 SCC 659

Bench: S Agrawal, D Wadhwa

ORDER

1. The learned Additional Solicitor General states that these matters relate to classification of 'bars' 'flats' 'hop', 'strips' manufactured by the respondents. They are covered by the judgment of this Court in Collector of Central Excise, Pune v. Tigrania Metal and Steel Industries 1996 (88) E.L.T. 642 (S.C.) wherein it has been held that they fall under tariff Item 26(AA), Sub-item (ia) of the erstwhile Central Excise Tariff. The appeals are, therefore, dismissed with no order as to costs.