

Supreme Court of India

Aruna Steel Rolling Mills vs Collector Of Central Excise, ... on 12 December, 1996

Equivalent citations: 1997 (89) ELT 450 SC, (1997) 10 SCC 347

Bench: S Bharucha, S Sen

ORDER S.P. Bharucha and S.C. Sen, JJ.

1. The appellants impugn the judgment and order of the Customs, Excise and Gold (Control) Appellate Tribunal on the ground that their products, tie-bars, fall within Tariff Item 26AA(i)(a) which refers, for our purposes, to bars and all other forged shapes and sections not otherwise specified. Their argument is that the tie-bars are forged. This was not a case that was advanced before the Assistant Collector and no evidence in this behalf was led. The Appellate Collector, in terms, found that the tie-bars under consideration were not manufactured by forging. The Tribunal proceeded upon the same basis.

2. The appeal must, therefore, be dismissed, with no order as to costs.