

Supreme Court of India

Collector Of Central Excise, ... vs Wood Polymer Limited on 18 December, 1996

Equivalent citations: 1997 (89) ELT 446 SC, (1997) 10 SCC 327

Bench: A Ahmadi, S V Manohar

ORDER A.M. Ahmadi, CJI and Sujata V. Manohar, J.

1. The question at issue is a short one and arises thus :

The product, which is industrial plastic laminates was charged to duty under Entry 15A(2) of the Central Excise Tariff upto 13-12-1980. Thereafter, the classification underwent a change and the duty was charged under Entry 68 with effect from 1-1-1981. Duty has been paid under that Entry upto 28-12-1981. A Tariff Advice No. 123/81, dated 16-11-1981 came to be communicated on 28-12-1981 stating that the product was classifiable under Entry 15A(2). A show cause notice was, therefore, issued on 5-2-1982 and the differential amount was demanded from 16-11-1981 to 31-12-1981. The Department raised the demand from the date of the Tariff Advice, i.e., 16-11-1981. The assessee, however, contended that it should be from the date of communication of the Advice, i.e., 28-12-1981. Therefore, the narrow question which arises for determination is whether the demand from 16-11-1981 is justified. This question stands squarely answered by the decision of this Court in Ballarpur Industries Ltd. v. Asstt. Collector of Customs & Central Excise and Ors. 1995 Supp. (3) SCC 429 in favour of the Revenue and against the assessee. Following the said decision, we allow this appeal, set aside the impugned order and restore the order of Collector (Appeals). There will be no order as to costs.