

Supreme Court of India

G. Dass & Co. Pvt. Ltd. vs Collector Of Central Excise, ... on 29 July, 1997

Equivalent citations: 1997 (94) ELT 283 SC, JT 1998 (7) SC 540, (1998) 9 SCC 196

Bench: J Verma, B Kirpal

ORDER

1. The dispute in these cases is about the classification of the goods in question for the period between 1-3-1975 and 2-12-1975 and approval of the classification list dated 1-4-1976. There is no dispute that the same goods, namely, copper and brass round rods, copper and brass square and hexagonal rods, brass rods in coil form, billets manufactured by pouring molten metal into cylindrical-shaped moulds are classified under Tariff Item 26-A by virtue of the trade notice dated 15-12-1979. There is also no dispute that on the basis of this trade notice, the same goods were classified under Tariff Item 26-A by approval of the classification list dated 26-2-1976 for a period prior to the date of the trade notice. The only question is whether for the period, in question, the same classification should be made.

2. There does not appear to be any principle to refuse classification under Tariff Item 26-A for the period in question when on the basis of the trade notice dated 15-12-1979, a classification list of a much earlier date was approved to the same effect and reclassification was made of the goods under Tariff Item 26-A.

3. We gave time to the Department when the matter was first heard to place any material which it may have, to support the Tribunal's judgment in its favour denying classification for the period in question as claimed by the assessee. In spite of the opportunity given for the purpose by grant of an adjournment, the Department has failed to provide either any material or any justification to sustain the view taken by the Tribunal.

4. There is, thus, nothing pointed out on behalf of the Department to require consideration in these appeals. Consequently, the appeals are allowed, and the orders of the Tribunal are set aside.