IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
<u>REGIONAL BENCH : ALLAHABAD</u>

E/70468/2016-EX[DB]

(Arising out of Order-in-Original No.30/COMM./HPR/2015-16 dated 29.02.2016 passed by Commissioner of Customs, Central Excise & Service Tax, Hapur.)

M/s. Sree India Surgical Pvt.Ltd.
…APPELLANT(S)

VERSUS

Commissioner of Central Excise & Service Tax, Meerut-II
RESPONDENT (S)

APPEARANCE

Shri B.L.Narasimhan (Advocate) & Shri Utkarsh Malviya (Advocate) for the Appellant (s)
Shri Rajeev Ranjan (Addl.Commr.) (A.R.) for the Revenue

CORAM:

SHRI ASHOK JINDAL, HON'BLE MEMBER(JUDICIAL)
SHRI ANIL G. SHAKKARWAR, HON'BLE MEMBER(TECHNICAL)

<u>DATE OF HEARING/DATE OF DECISION</u> 25.07.2018

<u>FINAL ORDER NO.71623/2018</u>

Per Ashok Jindal :

The appellant is in appeal against the impugned order wherein the goods were having to be classified under Heading 3005 of Central Excise Tariff Act, 1985.

2. The facts of the case are that the appellant is engaged in the activity of processing of absorbent cotton wool and classifying the same under chapter Heading 5601 whereas, the Revenue sought classification under Chapter Heading 3005. In these set of facts, the proceedings were initiated against the appellant and it was held that

goods processed by the appellant do qualify under Heading 3005 of the Central Excise Tariff Act. Against the said order, the appellant is before us.

3. Heard the parties.

4. Considering the fact that the identical issue came up before this Tribunal in the case of Shanti Surgical Pvt.Ltd. v. Commissioner of Central Excise, Kanpur [2017(7) TMI 50 – CESTAT ALLAHABAD] whereas it was held that the said goods merits classification under Chapter Heading 5601 of the Central Excise Tariff Act. As the classification of the goods has been settled in favour of the appellant therefore we do not find any merits in the impugned order and hold that the merit classification of the impugned goods is under chapter Heading 5601 of the Central Excise Tariff Act. Accordingly, the impugned order is set aside and the appeal is allowed with consequential relief, if any.

(Dictated and pronounced in the open Court.)

SD/	SD/
(ANIL G. SHAKKARWAR)	**(ASHOK JINDAL)**
MEMBER(TECHNICAL)	**MEMBER (JUDICIAL)**

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