

FAX : 0532-2400149

REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38, MG Marg Civil Lines, Old Red Building, Allahabad-211001
Regional Branch, Allahabad

Dated: 22/01/2018

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70210-70211/2018-EX|DB| dated 15/01/2018

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 35-C(1) of the Central Excise and Salt Act, 1944.


Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	E/116/2012	CENTURY LAMINATING COMPANY LTD. MERINO INDUSTRIES LTD. HAPUR, DISTT. GAZIABAD.

2	E/425/2012	CENTURY LAMINATING COMPANY LTD (presently Known as Merino Industries Ltd)Hapur, Distt- Ghaziabad.
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	Name and Address of Respondent
3	-C.C.E. MEERUT II Opp. Saheed Park (Near Ashok ki Lat) Delhi Road, Meerut (UP)

4	- -C.C.E. MEERUT II Opp. Saheed Park (Near Ashok ki Lat) Delhi Road, Meerut (UP)
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Other Appellants and Respondents as per Annexure

Copy To
5Advocate(s) / Consultant(s):

**S. Sunil
46, BANK ENCLAVE,
DELHI -110092**

Contd - 8/2

6 Bar Association, CESTAT, Allahabad

7 Director Publications, Customs, Excise, I.P. Estate, Delhi

8 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-3

9 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaidhyaram Street, T. Nagar, Chennai-17

10 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

11 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

12 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

13 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38

14 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

15 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com),FF-19,1st Floor,Cross River Mall,CBD Ground.Near Karkardooma Court,Delhi-110032

16 C.D.R. 17 Office Copy 18 Second Folder Copy 19 Guard File


Asstt. Registrar

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I**

APPEAL No. E/116 & 425/2012-EX[DB]

(Arising out of Order-in-Appeal No. 474-CE/MRT-II/2011 dated
16/09/2011 passed by Commissioner of Central Excise & Customs
(Appeals), Meerut-II)

M/s Century Laminating Company Ltd.

Appellant

Vs.

Commissioner of Central Excise, Meerut-II

Respondent

Appearance:

Shri S. Sunil, Advocate,
Shri Pradeep Kumar Dubey, Superintendent (AR),

for Appellant
for Respondent

CORAM:

Hon'ble Mr. Ashok Jindal, Member (Judicial)

Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing & Date of Decision : 15/01/2018

FINAL ORDER NO. 70.2.10-70211/2018.

Per: Ashok Jindal

The appellant is in appeal against the impugned orders

wherein the differential duty has been demanded on account

of classification of the goods.

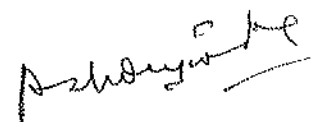
2. The brief facts of the case are that the appellants were engaged in the manufacture of paper based decorative laminated sheets. The period of dispute is March, 1993 to February, 1994. During the said period, the appellants were filing their classification list of goods under sub heading 4823.90 of Central Excise Tariff Act, 1985. The said classification lists were assessed provisionally. Further classification issue was finally decided in the case of Bakelite Hylam Ltd. reported at 1997 (91) ELT 13 (SC) which was pending before the Apex Court by classifying the same under sub heading 3920.31 of Central Excise Tariff Act, 1985. The appellants were paying duty on their goods classifying under

Ashok Jindal

sub heading 4823.90 of Central Excise Tariff Act, 1985 provisionally. Three Show Cause Notices were issued to the appellants for recovery of differential duty by classifying the goods under sub heading 3920.31 of Central Excise Tariff Act, 1985. The appellants' contention is that as their classification list is provisionally assessed, unless and until, the said provisional assessments of classification list is assessed finally, the Show Cause Notices issued to them for demanding duty by classifying the goods, in question, under sub heading 3920.31 of Central Excise Tariff Act, 1985, is premature. But the show cause notices were adjudicated and duty was demanded by classifying the said goods under sub heading 3920.31 of Central Excise Tariff Act, 1985. Being aggrieved against the said order, the appellants are before us.

3. Learned Counsel for the appellants submits that as their classification list were not finalized therefore, the Show Cause Notices were issued to them are pre-mature. As unless and until the classification list is assessed finally, the Show Cause Notices cannot change the classification.

4. On the other hand, learned A. R. opposed the contention of learned Counsel for the appellants and submits that the classification of goods in question was held against the appellant in the case of Bakelite Hylam Ltd. (supra) wherein the proper classification of the said goods was held under sub heading 3920.31 of Central Excise Tariff Act, 1985.



5. Heard both the sides the considered the submissions.

7. In result, the appeals are allowed with consequential relief, if any.

(Dictated in Court)

Sd/-

ASHOK JINDAL

Ansari

प्रमाणित प्रतिलिपि (Certified True Copy)
16/02/18

38. W. C. MANGALLANABAD - 211001
 38. W. C. MANGALLANABAD - 211001

