

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
EXCISE APPEAL BRANCH

Appeal No. E/3393/2004

Date 19/08/2008

Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
M/S MAHAKOSHAL POTTERIES
M/S MAHAKOSHAL POTTERIES INDRSTRIAL AREA
KATAY GHAT ROAD KATNI, (M.P.)
M/S MAHAKOSHAL POTTERIES

C.C.E. BHOPAL

Appellant
Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No. 613/08-EX.** Excise dated 8-8-08
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar

(Excise Appeal Branch)

Copy to :

1. Respondent

C.C.E. BHOPAL

THE COMMISSIONER OF CENTRAL EXCISE, BHOPAL, 48, ADMINISTRATIVE AREA, AREA HILLS,
HOSHANGABAD ROAD, B

2. Adv. / Consult

MR. U.S. BHATT

107, SANGAM COLONY, BALDEO BAG, JABALPUR.

SH. RAMESH NAIR, ADV.
"LAKSHMI VIHAR"
H4-192, SECTOR - 54,
VIJAY NAGAR, INDERP.

3. S.D.R.

4. J.C.D.R.

5. Bar association, CESTAT, New Delhi

6. M/s. Deeparchi Publications, M-93, Marg. 46, Saket, New Delhi 110017

7. M/s Centax Publications (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -

8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301 Gautam Budh Nagar, (U.P.)

9. Raghuraman's 44-B, Regal Flat, Shipra Suncity, Indirapuram - 201010, Ghaziabad, DT, U.P.

10. Nidheshak publications, I.P.Estate, new Delhi

11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

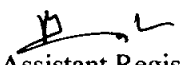
12. Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar, Chennai 60017

13. Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kunj, New Delhi - 110070

14. Easy Service Tax Online Dot Com Pvt. Ltd. 407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad - 15

15. Office Copy

16. Guard file


Assistant Registrar
(Excise Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE
TAX APPELLATE TRIBUNAL,
WEST BLOCK NO. 2, R.K. PURAM,
NEW DELHI**

COURT – II

EXCISE APPEAL NO. 3393 OF 2004

[Arising out of Order-in-Appeal No. 183-CE/BPL/2004 dated 31.3.2004
passed by the Commissioner (Appeals-II), Central Excise, Bhopal]

For approval and signature:

Hon'ble Mr. S.S. Kang, Vice President, *S.S. Kang*
Hon'ble Mr. Rakesh Kumar, Member (Technical)

1.	Whether Press Reporters may be allowed to see the order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	
3.	Whether their Lordships wish to see the fair copy of the order?	
4.	Whether order is to be circulated to the Departmental authorities?	

M/s. Mahakoshal Potteries

Appellants

Vs.

C.C.E., Bhopal

Respondent

Appearance:

Shri Ramesh Nair, Advocate for the appellants;
Shri C.S. Rajput, Departmental Representative, for the Revenue,

Coram:

Hon'ble Mr. S.S. Kang, Vice President,
Hon'ble Mr. Rakesh Kumar, Member (Technical)

Date of Hearing: 7st August, 2008

FINAL ORDER NO. 613/08-EX dated _____

Per S.S. Kang:

Heard both sides.

2. The appellants filed this appeal against the impugned order whereby Acid Resistance Bricks are classified under Tariff heading 69.02 of the Tariff and also denied the benefit of notification No. 8/96 dated 23-7-96 which provides exemption for clay bricks. Learned SDR submitted that Acid Resistance Bricks are classifiable under Tariff heading 69.02 of the Tariff as Fire Clay Bricks and are not entitled for the benefit of notification No. 8/96.

3. In respect of classification we find that the matter is settled by the Tribunal in the case of CCE, Bhopal vs. Perfect Refractories, reported in 2005 (185) ELT 163 (Tri.-Del.) and in appellants' own case vide Final Order No.198-201/2005-B dated 2.2.2005. The Tribunal held that Acid Resistance Clay Bricks used for lining of chemical storage tank are classifiable under heading 69.01 of Tariff and also allowed the benefit of notification No. 8/96-CE. In view of the above decisions the impugned order is set aside and appeal is allowed.

(Dictated & pronounced in the Open Court.)

(S.S. KANG)
VICE PRESIDENT

(RAKESH KUMAR)
MEMBER (TECHNICAL)

Dated 8th August, 2008

R. K.