

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

Appeal No. E/13 /2006-14 /2006 - EX[DB]

Date 25/09/2009

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

To :
BAJAJ CARPET INDUSTRIES LTD.
P.O. KULESARA NOIDA- DADRI ROAD, SURAJPUR,
GAUTAM BUDH NAGAR
BAJAJ CARPET INDUSTRIES LTD.

Appellant

Vs

Respondent

C.C.E. NOIDA

I am directed to transmit herewith a certified copy of **Final order No. 724-725/**

2009 EX[DB] dated 17-9-09

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. NOIDA

C-56/42, SECTOR-62, NOIDA-201307

2. Adv. / Consultant

MR.RUPESH KUMAR

46, BANK ENCLAVE, DELHI

3. C.D.R

~~4. J.C.D.R.~~

5. Bar association, CESTAT, New Delhi

6. Director Publications, Customs, Excise, I.P. Estate, New Delhi

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

8. Commercial Laws of India Pvt Ltd. Post Bag No. 1033, No.2(Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17

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

10. M/s Manupatra Information Solutions Pvt Ltd. Excise & Customs Cases B-37, Sector - 1, Noida - 201301, Gautam Budh Nagar, (UP)

11. M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017

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

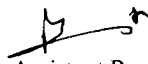
13. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

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

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

16. Office Copy

17. Guard file


Assistant Registrar
(Excise Appeal Branch)

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
BENCH-DB

Appeal Nos. E/13 & 14/2006 Ex. (Br.)

[Arising out of Order-in-Original Nos.24 – 25/Commr./2005 dated
19.9.2005 passed by the Commissioner of Central Excise, Noida].

Date of Hearing:17.09.2009
Date of decision: 17.09.2009

M/s.Bajaj Carpets Industries Ltd.

...Appellant

Vs.

CCE, NOIDA

... Respondent

Present for the Appellant :Shri Rupesh Kumar, Advocate
Present for the Respondent :Shri S.Chand, SDR

Coram:Hon'ble Dr.Chittaranjan Satapathy, Technical Member
Hon'ble Mr.D.N.Panda, Judicial Member

FINAL ORDER NO. 724-725/09-69 DATED:17.09.2009

PER: Dr.Chittaranjan Satapathy

Heard both sides. Shri Rupesh Kumar, Ld. Advocate appearing for the appellant states that the issue in these two appeals relates to classification of the impugned carpets. It is the case of the appellant assessee that these carpets should be classified under sub-heading 5703.20 whereas it is the Department's submission that the same should be classified under sub-heading 5703.90. The Ld. Advocate brings to our notice the order of dismissal of the Departmental appeal by the Hon'ble Supreme Court in Civil Appeal No.3758 of 2006 in the appellant's own case, which has upheld the claim of the appellant assessee for classification of similar carpets under sub-heading 5703.20.

2. Heard the Id. SDR Shri S. Chand, who fairly agrees that the issue involved in the present 2 appeals is the same as the issue which has been decided by the Hon'ble Supreme Court in Civil Appeal No.3758/06 by Order dated ^{8th} September, 2009.

3. As the issue stands settled by the cited decision dated 8th September, 2009 of the Hon'ble Supreme Court, we hold that the impugned carpets are classifiable under sub-heading No.5703.20, set aside the impugned orders and allow these appeals.

[Dictated & pronounced in the open Court].

(DR.CHITTARANJAN SATAPATHY)
TECHNICAL MEMBER

(D.N.PANDA)
JUDICIAL MEMBER

Anita