

A M/S. PRAGATI SILICONS (P) LTD.
V.
COMMISSIONER OF CENTRAL EXCISE, PANCHKULA
Civil Appeal No. 1991 of 2006

B MARCH 25, 2009
(DR. ARIJIT PASAYAT AND ASOK KUMAR GANGULY,
JJ.)

EXCISE DUTY:

C *Classification of products and claim regarding exemption – Nameplates, emblems and logo of plastic manufactured by assessee and claimed as accessories of motor vehicles – Matter remitted to CESTAT for consideration afresh taking into account the decisions of Supreme Court.*

D Civil Appeal No. 1991 of 2006 was filed by the assessee contending that the nameplates, emblems and logo of plastic manufactured by it were classifiable under Heading No. 87.08 and 87.14 as part of accessories of motor vehicles, and the CESTAT erred in holding that
E Revenue was right in classifying the said items under Chapter 39.26. Civil Appeal No. 3248 of 2006 was filed by the Revenue challenging the decision of CESTAT allowing the exemption to the assessee.

F Disposing of the appeals and remitting the matters to the CESTAT the Court.

Held : In view of the decision* of this Court, it would be appropriate that the CESTAT considers the matters afresh taking into account both the decisions. (para 4)
G [1162-D]

* *Pragati Silicons (P) Ltd. vs. CCE 2007 (5) SCR, 654=(2007) 211 ELT 534 (SC); Commissioner of Central Excise, Delhi v. N.M. Nagpal (P) Ltd. 2008 (222) ELT 486 SC – referred to.*

Case Law Reference

(2001) 130 ELT 359 cited para 1

2007 (5) SCR 654 referred to para 2

2008 (222) ELT 486 SC referred to para 3

CIVILAPPELLATE JURISDICTION : Civil Appeal No.1991
of 2006

From the Judgement and Order No. 38/06-EX dated
05.01.2006 in Appeal No. E/ 521 /04-EX by the Customs, Excise
and Service Tax Appellate Tribunal, New Delhi.

M.P. Devantha, B. Krishna Prasad, for the Appellants.

A.K. Panda, Anita Sahani, A. Annapoorni, B.V. Balaram
Das, M.P. Devanath, with him for the Respondents.

The Judgement of the Court was delivered by

DR. ARIJIT PASAYAT, J.

1. These two appeals are directed against the judgment
of the Customs Excise and Service Tax Appellate Tribunal, New
Delhi (in short 'CESTAT'). Two issues were raised before the
Tribunal; one related to the excise classification and the other
related to the exemption claimed in regard to nameplate,
emblems and logo of plastic manufactured by M/s Pragati
Silicons (P) Ltd. (hereinafter referred to as the 'assessee'), while
appellant claimed classification under Heading no.87.08 and
87.14 (parts and accessories of motor vehicles) along with
exemption in terms of notification no.15/94 as amended,
Revenue with reference to the products in Heading no.39.26
(articles of plastic). CESTAT referred to an earlier decision in
the assessee's case and held that Chapter 39.26 should be
correct heading. This part of the decision is questioned by the
assessee in CA No.1991/2006. So far as the claim of exemption
is concerned, the Tribunal took the view relying on an earlier
decision in the case of *N.M. Nagpal Pvt. Ltd. v. CCE* (2001)
130 ELT 359 that the exemption is available to the assessee.

A That part is challenged by the Revenue in Civil Appeal No.3248 of 2006.

B 2. Learned counsel for the assessee placed reliance on the decision in the assessee's case in Civil Appeal No.5445 of 2001 decided on 26.4.2007 (2007) 211 ELT 534 (SC) holding that the plastic name plates are "parts and accessories" of motor vehicles and since they are not excluded from Section XVII, the appropriate classification is under Headings 87.08 and 87.14.

C 3. Learned counsel for the Revenue, on the other hand, relied on a decision of this Court in *Commissioner of Central Excise, Delhi v. N.M. Nagpal (P) Ltd.* (2008 (222) ELT 486 SC) remitting the matter to the Tribunal for a fresh decision. CESTAT has relied upon this decision.

D 4. In view of the aforesaid decisions we think it appropriate to remit the matter to the CESTAT to consider the matter afresh taking into account both the decisions referred to above.

5. The appeals are accordingly disposed of.

R.P.

Appeals disposed of.