

Collector of Central Excise

Vs

India Waterproofing & Dyeing Works

Civil Appeal No. 3662 of 1984

(S. P. Bharucha, K. Venkataswami JJ)

18.09.1996

ORDER

1. The Customs, Excise and Gold (Control) Appellate Tribunal has accepted the respondent's contention and classified the raincoats and caps made by the respondent within Item 22-D of the Central Excise Tariff. That refers to "articles of ready-to-wear apparel (known commercially as ready-made garments) ". The learned counsel for the appellant drew our attention to the fact that the respondent had taken the stand earlier that the raincoats and caps were not classifiable under Item 22-D and had changed the stand only after the residuary Tariff Item 68 was introduced. He submitted that while it was open to the respondent to change the stand, it had not produced any evidence of the trade to support the changed stand.
2. In our view, plainly, a reasonable approach has been adopted by the Tribunal in classifying raincoats and caps as articles of ready-to- wear apparel (known commercially as ready-made garments) and no interference with the classification is called for.
3. The appeal is dismissed, with no order as to costs.