

Collector of Central Excise, Madras

Vs

Coimbatore Pioneer Fertilizers Ltd.

Civil Appeals Nos. 10013-15 of 1983

(CJI J.S. Verma, B.N. Kirpal JJ)

24.07.1997

ORDER

1. The only question for decision in these appeals is whether pulverisation of rock phosphate amounts to a process of manufacture so as to make it exigible to duty in terms of Entry No. 14-HH of the Schedule to the Central Excises and Salt Act, 1944. The Tribunal has held that it is not a process of manufacture and, therefore, no duty is leviable. The Department has come up in appeal against the Tribunal's decision.
2. Learned counsel for the appellant referred to another decision of the Tribunal reported in Pyrites Phosphates & Chemicals Ltd. v. CCE [(1983) 13 ELT 1192 (CEGAT)] taking the opposite view. The reasoning of that decision is contained in para 19 of the judgment. In support of the view taken in Pyrites Phosphates [(1983) 13 ELT 1192 (CEGAT)] reliance was placed by the Tribunal on the decision of the Delhi High Court in Hyderabad Asbestos Cement Products Ltd. v. Union of India [(1980) 6 ELT 735 (Del)] which decision of the Delhi High Court has been reversed by this Court in Hyderabad Industries Ltd. v. Union of India. [(1995) 5 SCC 338 : (1995) 78 ELT 641] The view taken by the Tribunal in Pyrites Phosphates' is, therefore, untenable.
3. We find no ground to differ from the view taken by the Tribunal in the present case.
4. The appeals are, therefore, dismissed.