

**SUPREME COURT OF INDIA**

Collector of C. Ex., Pune

Vs.

Paranjape Metal Shaper (P) Ltd.

(S.N. Variava and S.B. Singh JJ.)

11.03.2003

**ORDER**

1. These appeals are against the order dated 22nd August, 1997 passed by the Customs, Excise and Gold (Control) Appellate Tribunal (CEGAT). The question was whether sand, to which a quoting of resin is applied, becomes a manufactured item. The Tribunal has held that if it is used for captive consumption then no duty would be payable but that if it is sold then duty would be payable. We find that the decision of the Tribunal is covered by Notification No. 217/86-CE., dated 2nd April, 1986 which exempts sand used in the manufacture of casting provided it is used for captive consumption. We, therefore, find no infirmity in the impugned judgment. We see no reason to interfere with the impugned order. Appeals are accordingly dismissed.

2. No order as to costs.