

SUPREME COURT OF INDIA

Commissioner of Central Excise Ahmedabad

Vs.

Surbhi Enterprises

C.A.No.804 of 1004

(C. K. Thakker, Mrs.Ruma Pal and Arijit Pasayat JJ.)

02.02.2005

ORDER

1. The question which arises in this appeal is whether the conversion of hot rolled steel strips into the cold rolled stainless steel amounts to 'manufacture' within the meaning of Central Excise Act. The Tribunal relied upon the decision of this Court in *Commissioner of Central Excise v. Steel Strips Ltd. reported in*¹ to hold that in the absence of any material cited in the order of the Deputy Commissioner or the Commissioner to show that the cold rolling results in a distinct or a new product, it could not be said that there was in fact any manufacture. We see no reason to interfere with the order. We do not consider that the department should be granted a fresh opportunity to establish what it should have done at the outset.

2. The civil appeal is, accordingly, dismissed. There shall be no order as to costs.

¹1995 (77) ELT 248