

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 2384 OF 2006

COMMISSIONER OF CENTRAL EXCISE, CHENNAI ... Appellant

VERSUS

M/S. HOSUR COIR FOAMS PVT.LTD. ... Respondent

O R D E R

The dispute pertains to classification of the goods manufactured by the respondent herein.

The Customs, Excise and Service Tax Appellate Tribunal (hereinafter referred to as 'CESTAT') has held that the 'rubberised coir pads' manufactured by the respondent are covered by exemption Notification as they are not 'rubberised coir mattress'.

After going through the order of the CESTAT, we find that after analysing the features of the product in question, findings of facts have been arrived at, which do not call for any interference.

The appeal is dismissed, accordingly.

....., J.  
[ A.K. SIKRI ]

....., J.  
[ ROHINTON FALI NARIMAN ]

New Delhi;  
August 19, 2015.

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

Civil Appeal No. 2384/2006

C.C.E., CHENNAI

Appellant(s)

VERSUS

M/S. HOSUR COIR FOAMS PVT.LTD.

Respondent(s)

(with office report)

Date : 19/08/2015 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI

HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s)

Mr. Yashank Adhyaru, Sr. Adv.

Mr. B. V. Niren, Adv.

Mr. Ritesh Kumar, Adv.

Mr. B. Krishna Prasad, Adv.

For Respondent(s)

UPON hearing the counsel the Court made the following  
O R D E R

The appeal is dismissed in terms of the signed order.

(Nidhi Ahuja)  
COURT MASTER

(Renu Diwan)  
COURT MASTER

[Signed order is placed on the file.]