



[WITH CIVIL APPEAL NOS. 1951/2006, 1952/2006,  
2996/2006 AND 5627/2006]

ORDER

Delay condoned.

It is manifest from the impugned judgment that while holding that the fabrication of columns, purlines, etc. by cutting, drilling, punching and welding on duty paid channels and angles, for being assembled to the post at work site does not amount to manufacture, the Tribunal has relied on its earlier decision in the case of Aruna Industries, Vishakhapatnam v. C.C.E., Guntur [1986 (25) E.L.T. 580].

The decision of the Tribunal in Aruna Industries (supra) has since been affirmed by a bench of three learned judges in Commissioner, C. Ex., Nagpur v. Wainganga Sahkari S. Karkhana Ltd. [2002 (142) E.L.T. 12(S.C.)].

....2/-

:2:

In that view of the matter, the issue sought to be raised by the Revenue in these appeals is no longer res integra. Accordingly, following the decision in Wainganga Sahkari S. Karkhana Ltd. (supra), the appeals are dismissed. No costs.

.....  
(D.K. JAIN, J.)

.....  
(ASOK KUMAR GANGULY, J.)