

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S).2729/2007

COMMISSIONER OF CENTRAL EXCISE, MUMBAI
Appellant(s)

Appell

VERSUS

M/S. RAYMOND LTD.
Respondent(s)

Respon

WITH
C.A. No. 2730/2007

O R D E R

These appeals raise the issue of classification of "Woven fabrics to be classified under Chapter sub-heading 5111.29 as claim Revenue or under Chapter sub-heading 5005.90/5005.20 as argued by the assessee. We find from the order of the Tribunal which has simply remanded the case back to the Assessing Authority to carry out re-determination proceedings in this behalf. Para 2.2 to this effect reads as under:

"2.2 Since the classification has not been considered as arrived at under the heading 5005.90 by the Revenue and or the assessee, the matter is required to be remitted for re-determination of the correct classification of the impugned fabrics as per Dry Weight Standards to be applied and thereafter, duty demands, if any, to be determined."

Signature Not Verified

Digitally signed by
ASHWANI KUMAR
Date: 2015.10.07

The only objection raised by the Revenue is that when the

17:50:17 IST
Reason:

issue was remitted back for re-determination it should have been

open remand and should not have remarked that "D
ry Weight

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

The Civil Appeals are disposed of in terms of the signed
order.

Interlocutory Application(s), if any, pending stands disposed
of accordingly.

(Ashwani Thakur)
COURT MASTER

(Renu Diwan)
COURT MASTER

(Signed order is placed on the file)