CASE NO.:
Appeal (civil) 2015 of 2002

PETITIONER:
Commissioner of Central Excise and Customs, Aurangabad

RESPONDENT:
Ceat Ltd., Mumbai

DATE OF JUDGMENT: 17/02/2005

BENCH:
S.N. VARIAVA & DR. AR. LAKSHMANAN & S.H. KAPADIA

JUDGMENT:
JUDGMENT

KAPADIA, J.

For the reasons given in our decision in Commissioner of Central Excise v. M.R.F. Ltd., reported in (2005) 1 Scale 554, both these Civil Appeals filed by the department relating to Dipped Tyre Cord Fabric are allowed; the impugned judgments and orders of the Tribunal as well as of the Commissioner are set aside; and these appeals are remitted to the Commissioner, Mumbai, for a fresh disposal in accordance with law. All contentions on both sides are kept open.

In the facts and circumstances of this case, there will be no order as to costs.