

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
MUMBAI**

**WEST ZONAL BENCH**

**EXCISE APPEAL NO: 86683 OF 2013**

[Arising out of Order-in-Appeal No: RPS/28/NSK/2013 dated 28<sup>th</sup> January 2013  
passed by the Commissioner of Central Excise & Customs (Appeals), Nasik.]

**Cable Corporation of India Ltd**

Plot No. F-3/1 MIDC, Malegaon, Sinnar – 422 103

*... Appellant*

*versus*

**Commissioner of Central Excise**

Kendriya Rajaswa Bhavan, Gadkari Chowk  
Nasik - 422002

*...Respondent*

**APPEARANCE:**

Shri Sachin Chitnis, Advocate for the appellant

Shri P K Acharya, Superintendent (AR) for the respondent

**CORAM:**

**HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)**

**HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)**

**FINAL ORDER NO: A / 86775/2023**

DATE OF HEARING:

13/06/2023

DATE OF DECISION:

11/10/2023

**PER: C J MATHEW**

The issue in this appeal of M/s Cable Corporation of India Ltd,  
against recovery of duty liability of ₹ 1,44,668/- under section 11A of

Central Excise Act, 1944, along with applicable interest under section 11AB of Central Excise Act, 1944, besides imposition of penalty under rule 25 of Central Excise Rules, 2002 is correctness of denial of exemption under notification no. 10/1997-CE dated 1<sup>st</sup> March 1997 (at serial no. 2) on 'cables' supplied between September 2010 and August 2011 to Space Liquid Propulsion Systems Centre of Indian Space Research Organisation, Tata Institute of Fundamental Research and Indian Institute of Technology, Mumbai despite the supplies having been effected against certification as prescribed in the said notification.

2. According to Learned Counsel for the appellant, M/s Cable Corporation of India Ltd manufactures 'electric wires' and 'cables' at Nasik which are cleared on payment of duty and that for the customers enumerated in the impugned order, supplies had been made against certification enabling exemption under the impugned notification. He contends that the issue is covered by the decision of the Tribunal in their own dispute *Cable Corporation of India Ltd v. Commissioner of Central Excise and Customs (Appeals), Nashik [2020-TIOL-195-CESTAT-MUM]*.

3. We have heard Learned Authorised Representative.

4. It would appear that the denial of the exemption was consequent to the finding that the goods supplied by the appellant,

viz., 'cables' are not 'scientific or technical instruments', 'apparatus' or 'accessories' or 'parts or consumables' which alone are eligible. The end-use by institution otherwise eligible as well as the validity of the certification produced for compliance with the said notification, have not been disputed in the impugned order. We find that the eligibility of 'cables' for the benefit of notification has been decided by the Tribunal in *re Cable Corporation of India Ltd*, holding that

*'5. Heard both sides and perused the records of the case. On going through the records of the case of the case we find that necessary certificates as required by the Notification No.10/97-CE dated 10.03.1997 and Notification No. 6/2006CE dated 1.03.2006 have been issued by the Competent Authorities. We find that as submitted by the appellants the issue is no longer res Integra. We find that Tribunal has consistently held that when a certificate was issued by the competent authority regarding specific end-use of goods as required under notification, the exemption cannot be denied. We also find that Tribunal in the case of Lapp India Pvt.Ltd 2018 (363)ELT 383 (T) and in the case of Havells India Ltd – 2017 (357)ELT 1219(T) held that cables supplied to Research Institutions are eligible for exemption under notification No. 10/1997-CE dated 1.03.1997. We also find that Tribunal in the case of K.E.I Industries Ltd.- 2016 (338) ELT 618 (T) and Havells India Ltd. Supra has held that cables supplied to Water Supply/Treatment plant are eligible for exemption under relevant notifications. In view of the ratio of the various decisions cited above we find that the appellants are eligible to avail the notifications 10/97 and 6/2006 in view of the certificates issued by the competent authority. Having held that the appellants are eligible for the*

*exemption claim, on merits we are not going into the other issues like limitations etc.'*

5. As the issue stands squarely covered thus, we set aside the impugned order to allow the appeal.

*(Order pronounced in the open court on 11/10/2023)*

**(AJAY SHARMA)**  
***Member (Judicial)***

**(C J MATHEW)**  
***Member (Technical)***

*\*/as*