$~
* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
R-57.
\+ **W.P.(C) 1481/2000 & CM No.2467/2000 (for stay)**

M/S. EPPELTONE ENGINEERS ..... Petitioner
Through: None.

versus

UNION OF INDIA & ORS. ..... Respondents
Through: Mr. Rahul Kaushik, Advocate.

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE VIBHU BAKHRU

O R D E R
% **03.02.2016**

1. It is pointed out by learned counsel for the Respondents, that by the decision of the Supreme Court in ***J K Synthetics Ltd v. CCE, Jaipur 2003 (152) ELT 35 (SC)*** which upheld the decision of the five Member bench of the Customs Excise & Gold (Control) Appellate Tribunal 'CEGAT' (now, the 'Customs, Excise and Service Tax Appellate Tribunal') in ***Luminous Electronics Pvt. Ltd v. CCE, Delhi 2001 (129) ELT 605 (Tri-LB)***, the issue involved in this petition has been decided in favour of the Petitioner by declaring UPSS to be classified under heading 85.04 of the First Schedule to the Central Excise Tariff Act, 1985.

2. In that view of the matter, the impugned Circular No.25/96-Cus dated 24th April, 1996 issued by the CBEC and the impugned Misc. Order No.131/99-B passed by the CEGAT on 7th December, 1999 are hereby set aside. The interim order dated 31st March, 2000 passed by this Court is affirmed.

3. The writ petition and the application are disposed of in the above terms.

S. MURALIDHAR, J

VIBHU BAKHRU, J

FEBRUARY 03, 2016/dn