

**Electronic Components Vs. Collr. of Customs**

**Electronic Components Vs. Collr. of Customs**

**SooperKanoon Citation :** [sooperkanoon.com/10942](http://sooperkanoon.com/10942)

**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

**Decided On :** Mar-19-1997

**Reported in :** (1997)(92)ELT511TriDel

**Appellant :** Electronic Components

**Respondent :** Collr. of Customs

**Judgement :**

1. The appellants imported Phosphor Bronze Strips which were cleared in terms of Notification No. 231/83-Cus., dated 18-8-1983 (serial No. 43).

Later on a less charge memo was issued alleging short levy of duty. The ground was that the imported goods were of a thickness of 0.13 mm; whereas as per Note to Chapter 74, the minimum thickness required for goods to be classified as strips was 0.15 mm. After hearing the importers, the Assistant Collector confirmed the demand. The Collector (Appeals) upheld the lower orders. Hence the present appeal.

2. The appellants requested for disposal on merits which we proceed to do after hearing Shri K. Srivastava, SDR.3. The subject notification provides exemption for Phosphor Bronze Strips falling under Chapter 74 of the C.T.A. The definition of strip as occurring in Chapter Note 2(c) was as follows : "flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 millimetres and of which the thickness exceeds 0.15 millimetre but does not exceed one-tenth of the width." It is not denied by the appellants that thickness of

the impugned goods was less than 0.15 m.m. It is also not contested that the demand is within time. The only ground in the appeal memorandum is that by practice, conventions and precedents; similar goods have earlier been classified by the Custom House as strips. It is also claimed that in the market the goods of thickness lower than 0.15 m.m. are known as strips. We observe that where the Tariff itself gives a specification for determination of a classification, there is no requirement to go to the trade parlance. The notification has to be interpreted strictly and words therein construed in terms of entries in Tariff. The previous wrong practice by the Custom is not a valid ground for claiming relief.

We find no merits in this appeal and dismiss the same.

**SooperKanoon - India's Premier Online Legal Search - [sooperkanoon.com](http://sooperkanoon.com)**