

Collector of Customs Vs. Associated Stone Industries

Collector of Customs Vs. Associated Stone Industries

SooperKanoon Citation : sooperkanoon.com/11257

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : May-27-1997

Reported in : (1998)(98)ELT542TriDel

Appellant : Collector of Customs

Respondent : Associated Stone Industries

Judgement :

1. This is a Revenue appeal arising out of the Order-in-Appeal dated 22-3-1991. The importer imported four consignments of Diamond Gang Saw Blades. The assessee had classified the same under Chapter Heading No.82.01/04 of CTA, 1975. The importer filed a refund claim which was rejected by the Asstt. Collector. On appeal, the Collector (Appeals) accepted the importer's plea for classification of goods under Chapter Heading 68.01/16(2) of CTA, 1975. The Revenue is aggrieved with this.

It was contended by the Id. DR that the matter has already been decided by the Tribunal's judgment in the case of Granite (India) v. Collector of Customs & C. Ex. 1990 (50) E.L.T. 536 (T), in the case of C.C. v. Manjushree Minerals Ltd. 1993 (64) E.L.T. 85 (Tribunal) and in the case of M/s Paharia Marbles Industries [Final Order No. C/349/97-B2, dated 18-2-1997] reported in 1997 (92) E.L.T. 645 (Tribunal).

2. We have heard the Id. Representative of the importer's company. On careful consideration and perusal of the judgment of the Tribunal cited above, we notice that the issue has already been decided in favour of the Revenue. The Tribunal

has held that the impugned goods are required to be classified under Chapter Heading 82.01/04 of CTA, 1975. In view of these citations, we set aside the impugned order and allow the Revenue's appeal.

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com