

Ceat Ltd. Vs. Collector of Customs

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : May-29-1997

Reported in : (1997)(95)ELT117TriDel

Appellant : Ceat Ltd.

Respondent : Collector of Customs

Judgement :

1. This appeal arises from Order-in-Appeal dated 10-1-1991 rejecting the refund claim of the appellants for re-classification of spares for temperature measuring instrument under subheading 9033.00. Department has confirmed the classification under sub-heading 9025.90 and have also denied the benefit of exemption under Notification 172/89 on the ground that the notification excludes parts or instruments for measuring or checking quantities of heat, etc. The claim for the benefit of Notification 69/87 was also rejected on the ground that the said notification had been rescinded by Notification 175/89, dated 29-5-1989. In this appeal, the appellants are not challenging the classification adopted by the lower authorities but it is submitted that the parts or instruments are entitled for the benefit of total exemption of auxiliary duty under Notification 124/87-Cus.

3. We have heard Id. DR. The DR pointed out that this notification has been rescinded by Notification 175/89, dated 29-5-1989 and these goods have been imported on 3-10-1989 after the rescinding of the notification.

4. We have considered the submissions and have perused the notification. The submission made by the Id. DR is correct. The notification claimed by the appellants had been rescinded prior to the import of the goods. Therefore, they are not entitled for the benefit of the said notification claimed by them.

5. In that view of the matter, there is no merit in the appeal and hence appeal is rejected.

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