

Garware Plastics and Polyester Vs. Collector of C. Ex.

Garware Plastics and Polyester Vs. Collector of C. Ex.

SooperKanoon Citation : sooperkanoon.com/12821

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Feb-09-1998

Reported in : (1998)(101)ELT196TriDel

Appellant : Garware Plastics and Polyester

Respondent : Collector of C. Ex.

Judgement :

1. Case called. No ppeared on behalf of the appellants. However, there was a request from them on decide the case on merits. Accordingly, we proceed to pass this order after tearing Shri D.S. Negi, learned DR for the Revenue.
2. The point to be considered in this case is whether "Radiator fan" is lassifiable as part of the Engine under Heading 84.09 as claimed by the party or under Heading 87.08 as part of the Vehicles as per department.
3. The claim of the party that it is a part of the Engine has not been ubstantiated with any evidence. On the other hand, we find in the record that is only a part of the vehicle and the department was right in treating it as part of the vehicle and classifying under sub-heading No. 8708.00. We do not find any infirmity in the impugned order passed by the Collector (Appeals) in classifying the goods. In view of the above, we uphold the impugned order tnd, accordingly, the appeal filed by the party is hereby dismissed.