

**Collector of Central Excise Vs. Emco Transformers Ltd.**

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**SooperKanoon Citation :** [sooperkanoon.com/13033](http://sooperkanoon.com/13033)

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

**Decided On :** Mar-09-1998

**Reported in :** (1998)(104)ELT24TriDel

**Appellant :** Collector of Central Excise

**Respondent :** Emco Transformers Ltd.

**Judgement :**

1. In this appeal the department has challenged the order of the Collector (Appeals), Bombay allowing benefit of Notification No.160/86, dated 1-3-1986 in respect of Radiators holding that notification only exclude transformers and Chokes for flourescent tubes from its purview. According to the Collector, radiators, being part of the transformers, are also excluded from the purview of the notification. M/s. EMCO Transformers Ltd., respondents have requested for transfer of appeal to West Regional Bench at Bombay. As the appeal is disposed of, their request for transfer of appeal is rejected.

2. We have considered the submissions of the department. We are in full agreement with the view expressed by the Collector (Appeals) that what is excluded from the purview of the Notification No. 160/86 is the transformers and chokes for flourescent tubes and not the parts thereof. As the radiators are part of the transformer the benefit of Notification No. 160/86 is available to them. In view of this, the appeal filed by the department is hereby dismissed.