

Collector of C. Ex. Vs. Deccan Structural Systems

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Apr-06-1998

Reported in : (1998)(102)ELT511TriDel

Appellant : Collector of C. Ex.

Respondent : Deccan Structural Systems

Judgement :

1. In this appeal filed by the Revenue, the matter relates to the classification of wooden shutters for windows and doors. The Assistant Collector of Central Excise, Yeshwanthpur Division, had classified the same under sub-heading No. 4410.90. The Department filed an application with the Collector of Central Excise (Appeals), Madras, on the ground that the goods in question should have been properly classified under sub-heading No. 4405.00. The view taken by the Department was that the wooden shutters were manufactured by cutting wood into various sizes and then by cutting, finger jointing, grooving and planing, were used for purposes of fixing on the window and doors by the customers at their end. The Collector of Central Excise (Appeals), Madras, agreed with the view taken by the Assistant Collector of Central Excise.

2. The notice for today's hearing had been duly served on the respondents, M/s. Deccan Structural Systems, as per the acknowledgement card on record. When the matter was called, no one appeared for the respondents. As the matter is old, we are proceeding to deal with the matter on merits after hearing Shri Satnam Singh, SDR.3. There is no dispute that the respondents were engaged in the

manufacture of wooden shutters for windows and doors. Heading No. 44.05 of the Central Excise Tariff covered the following: 44.05 4405.00 Wood (including strips and friezes for parquet 12% flooring, not assembled) continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed Sub-heading No. 44.10 covered articles of wood not elsewhere specified.

It has been explained under Chapter Note 5 of Chapter 44 of the Tariff that the Heading No. 44.10 applies also to the articles of particle board or similar board, fibreboard, laminated wood or densified wood.

There is no dispute that the goods in question were wooden shutters for windows and doors. They were not just the wood continuously shaped along with any of its edges or faces for the purpose of classification under Heading No. 44.05.

4. Keeping in view the nature and the characteristic of the goods in dispute, we do not find any material on record to interfere with the view taken by the Collector of Central Excise (Appeals). In these circumstances, we do not find any merit in this appeal filed by the Revenue and the same is rejected.

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