Collector of Central Excise Vs. Monark Electronics

Collector of Central Excise Vs. Monark Electronics

SooperKanoon Citation : sooperkanoon.com/13960

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jul-28-1998

Reported in : (1999)(113)ELT219TriDel

Appellant : Collector of Central Excise

Respondent : Monark Electronics

Judgement :
1. The dispute is in respect of classification of Degaussing Coil.

Whether the item in question is classifiable under 8529.00 as claimed by the assessee or under 8544 as per the department is an issue to be considered in this case.

2. The respondents are engaged in the manufacture of degaussing coils for use in the colour televisions. The Assistant Collector held that the product is classifiable under Chapter Heading 84.44 on the ground that the same is in the nature of insulated cable assembly and not as a coil or any part of T.V., as claimed by the assessee.

3. On an appeal filed by the assessee, the Collector (Appeals) while allowing the appeal observed that item is used as part of the colour T.V. and not used as electric conductors. The Assistant Collector has given no reason or evidence in support of his finding that the product is nothing but an insulated wire assembly. On the other hand, the assessee's claim is duly supported by the certificate

produced by them from different manufacturers of televisions who have testified that the degaussing coils form part of the colour televisions. The Collector (Appeals) observed that the commercial and trade evidence also supports the party's contention. Further, he observed that from one of the recent classification List No. 1 /89-90 effective from 1-4-1990, in respect of M/s. A.C. Electricals, Bombay that the similar product viz.

degaussing coil has been finally approved for classification under Chapter Heading 8529.00 as parts and accessories for use solely or principally with the apparatus of Chapter Heading 8525.00 to 8528.00 by the Assistant Collector of the same division.

4. On going through the facts and circumstances and the relevant entries in the Tariff, we find that the reasoning given by the Collector (Appeals) is more appropriate in classifying the item under 8529. Since the issue has been analysed properly by the Collector (Appeals), we uphold the impugned order and in the result, the appeal filed by the department is hereby dismissed.