Collector of Central Excise Vs. Alpump (P) Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Aug-28-1998

Reported in : (1999)(107)ELT203TriDel

Appellant : Collector of Central Excise

Respondent : Alpump (P) Ltd.

Judgement :

1. This is an appeal filed by the department against the impugned order dated 12-12-1989 passed by the Collector (Appeals), Madras.

2. The dispute is in respect of classification of Pulley flange. While classifying the Shafts, Pulley Hubs under Heading 8483.00 the Collector (appeals) classified pulley flanges under 8413.00 on the ground that they constitute raised edges on the rim of a wheel or circular structure which would not merit classification under Heading 8483.00.

The relevant tariff description under Heading 84.83 reads as under: "Transmission shafts(including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball screws, gear boxes and other speed changers, including torque converters fly wheels and pulleys, including pulley works; clutches and shaft couplings (including universal joints)." 3. According to the department, in view of the tariff description it is evident that the pulleys have been explicitly covered by the aforesaid heading. Further Note 2(a) of Section XVI clearly states that "parts which are goods included in any of the headings of

Chapter 84 or 85 (other than Heading Nos. 84.85 and 85.48) are in all cases to be classified in their respective headings". Furthermore, Rule 3(a) of interpretative rules of Central Excise Tariff Act also supports the classification of goods under the heading which provides the most specific description rather than a heading providing a general description.

4. Shri Nunthuk reiterated the grounds taken by the department. None appeared on behalf of the respondents in spite of notice.

5. On a careful consideration of the submissions made by both the sides, we find that the pulley flange is a part of the pulley, which in turn might be used in a water pump. Since Heading 84.83 covers the pulley and in view of Note 2(a) of Section XVI, the parts of such goods are also to be classified accordingly and in view of this, the department is correct in claiming that the item in question is to be classified under Heading 8483.00. In the view, we have taken, we set aside the impugned order and the appeal is allowed to that extent.