

Collector of Central Excise Vs. Snap Services

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Nov-03-1998

Reported in : (1999)(105)ELT447TriDel

Appellant : Collector of Central Excise

Respondent : Snap Services

Judgement :

1. The assesses in this case were manufacturing Centrifugal Booster Fan and Exhaust hoods. The Collector (Appeals) upheld the classification of these items respectively under sub-heading 8414.80 and 8414.99. He, however, permitted the benefit of Notification No. 175/86-C.E., dated 1-3-1986 as amended to these items holding that they are not parts of air-conditioning and refrigerating machinery. The Revenue have filed this appeal against this portion of the order making the claim that these two products are nothing but parts or accessories of refrigerating and air-conditioning machines.

2. The Collector (Appeals) order gives the impression that the same disposed of two appeals filed by the assessee. However, since the appeal order bears one number and Order-in-Original is also single, although taking care of two SCNs, we treat this appeal as one appeal.

3. At the material time Heading 84.14 covered fans and hoods, parts of these items were also covered in the same heading. Air conditioning machines, refrigerators and other machinery involving the elements of air conditioning and

refrigeration as well as goods, vending machines, incorporating refrigerating devices were at the material time classified under respective Headings namely 84.15, 84.18, 84.19, 84.76.

Parts of such machinery would fall under those headings either by virtue of the structure of the entry or by way of chapter notes. The exclusion clause in Notification No. 175/86 read as : "Refrigerating and air conditioning appliances and machinery and parts of accessories thereof falling under Chapter 84, 85 or 90".

Since Heading 84.14 did not relate to air-conditioning or refrigerating machinery, goods and parts falling thereunder were clearly eligible for the benefit of this notification.

4. We therefore, find no substance in the Appeal filed by Revenue, Upholding the impugned order, we dismiss this Appeal.

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