Collector of C. Ex. Vs. Guindy Machine Tools (P) Ltd.

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SooperKanoon Citation : sooperkanoon.com/15586

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Apr-09-1999

Reported in : (1999)LC10Tri(Delhi)

Appellant : Collector of C. Ex.

Respondent : Guindy Machine Tools (P) Ltd.

Judgement :

1. None for the respondents. Being Revenue's appeals we have heard the learned SDR, Shri R.D. Negi.

2. Short question before us is whether the Electro Mechanical Actuator (EMA) is to be classified under Tariff Heading 84.66 as held by the two authorities below or under Tariff Heading 85.01 pertaining to electric motors or various categories of it, as contended by the Revenue in its appeals.

3. We have gone through the order-in-original. We observe that the said order-in-original discussed all aspects of classification in relation to the item into consideration before us. The finding arrived at by the learned Assistant Collector in the order-in-original dated 18-12-1990 is fully endorsed by us. We further observe that the lower authorities' finding is also supported by an expert opinion from the Head of the Lab. of IIT, Madras. Consequently, we do not find any substance in Revenue's appeals. We reject the same.