

Collector of Central Excise Vs. Teknic Controls

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jun-15-1999

Reported in : (1999)(113)ELT153TriDel

Appellant : Collector of Central Excise

Respondent : Teknic Controls

Judgement :

1. In this appeal filed by the Revenue, the matter relates to the classification of the goods described as Pilot Light. In the show cause notice dated 2-3-1990, the issue for consideration was the eligibility of the product to the benefit of Notification No. 160/86-C.E. The classification under sub-heading No. 8536.90 was proposed in the show cause notice confirmed by the adjudicating authority and also confirmed by the appellate authority. The adjudicating authority had denied the benefit of Notification No. 160/86 but the Collector of Central (Appeals) had held that the goods in question were eligible for the benefit of Notification No. 160/86-C.E.2. In the appeal, the Revenue had pleaded that the goods were correctly classifiable under Heading No. 85.31 of the Central Excise Tariff as visual signalling apparatus.

3. The respondents have prayed for decision on merits. They have submitted that the Department had all along classified the Pilot Light under sub-heading No. 8536.90 and that they had accepted the said classification. At no stage, the classification was challenged by the Revenue. The benefit of Notification No. 160/86-C.E., dated 1-3-1986 had been extended to the respondent by the

Collector of Central Excise (Appeals) and this had not been agitated by the Revenue in their appeal.

4. We have heard Shri R.D. Negi, SDR and have gone through the facts on record.

5. We find that all along the Department had classified the product -Pilot Light under sub-heading No. 8536.90 and at no stage, it had been contended that the correct classification was under Heading No. 85.31.

At no stage, the assessee was confronted with this classification. We find that no adequate grounds had been given to challenge the classification. The goods were used on control panels and consoles and were not for road signals, although called control and signalling devices.

6. Keeping in view the facts and circumstances of the case, we do not find any merit in this appeal filed by the Revenue and the same is rejected. Ordered accordingly.

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