

Collector of Central Excise Vs. Kiran Electricals

Collector of Central Excise Vs. Kiran Electricals

SooperKanoon Citation : sooperkanoon.com/16115

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jun-30-1999

Reported in : (1999)(112)ELT1046TriDel

Appellant : Collector of Central Excise

Respondent : Kiran Electricals

Judgement :

1. In this appeal filed by the Revenue, the Order-in-Appeal dated 3-7-1992 passed by the Collector of Central Excise (Appeals), Bombay is under challenge. The matter relates to the classification of television antenna wire. The respondents, M/s. Kiran Electronics had sought classification under sub-heading 8529.00 of the Central Excise Tariff as parts of antenna. The Department classified the same under sub-heading 8544.00 of the Central Excise Tariff as wire and cables and filed an application with the Collector of Central Excise (Appeals).

The Collector of Central Excise observed as under : - "If the goods are parts of aerials and antenna, their classification could be under sub-heading 8529.00. If they are not such parts but they are merely used as conductors to conduct the signals from the antenna or aerials to the television sets or elsewhere, they could be classified as wires and cables." He remanded the matter to the jurisdictional Assistant Collector of Central Excise to determine the exact use of the goods.

2. When the matter was called, no one appeared for the respondents. The notice for today's hearing had been served on them on 10-5-1999 as per acknowledgement card on record. As the matter is old in which the adjudication order was passed in the year 1991, we are proceeding to deal with the matter on merits after hearing Shri R.D. Negi, learned Senior Departmental Representative.

3. We find that the Revenue in their appeal referred to Section Note 2(a) to Section XVI of the Tariff which provides that parts and accessories if they are included in any specific Heading of the Tariff then they could be classified in their respective Headings, irrespective of the fact that they are parts and accessories of a particular machinery. We find that the appellate authority had held that when the wires are used as conductors to conduct the signals, they would be classifiable as wires and cables, a specific item for the Tariff. He had not given any categorical finding and had remanded the matter to the jurisdictional Assistant Collector of Central Excise for determination of the exact use whether as part of the antenna or whether they were used as conductors for conducting the signals.

4. After carefully considering the matter, we do not find any infirmity in the observations made by the Collector of Central Excise (Appeals).

We do not find any merit in this appeal filed by the Revenue and the same is rejected.