Collector of C. Ex. Vs. Locks and Locking Devices

Collector of C. Ex. Vs. Locks and Locking Devices

SooperKanoon Citation : sooperkanoon.com/16235

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jul-14-1999

Reported in : (1999)(113)ELT631TriDel

Appellant : Collector of C. Ex.

Respondent : Locks and Locking Devices

Judgement :

1. When the case was called, none appeared on behalf of the respondents. The notice issued to the respondents was received back with the postal remark "factory closed". Therefore, the appeal is being taken in the absence of the respondents.

2. The Revenue filed this appeal against the Order-in-Appeal dated 5-11-1992 passed by the Collector of Central Excise (Appeals). The brief facts of the case are that the respondent is engaged in the manufacture of 'Ignition Switches' and claimed the classification under Tariff Item 68 of the erstwhile Central Excise Tariff. A show cause notice was issued to the respondents stating therein that the Ignition Switches manufactured by the respondents are classifiable under Tariff Item 61 of the First Schedule to the Central Excise Tariff. The adjudicating authority dropped the proceedings. The Revenue filed appeal before the Commissioner of Central Excise and vide impugned order, the appeal filed by the Revenue was dismissed.

3. Heard Shri Ashok Kumar, JDR, who reiterated the grounds of appeal and perused the appeal papers.

4. In the case, the issue is in respect of the classification of the Ignition Switches produced by the respondents. The contention of the Revenue is that the Ignition Switches are classifiable under Tariff Item 61 of the First Schedule to the Central Excise Tariff. We find that the issue involved in this case squarely covered by the decision of the Tribunal in the case of Collector of Central Excise v. Perfect Electric Corporation (Pvt.) Ltd. reported in 1989 (43) E.L.T. 653. In this case, the Tribunal had held that the Ignition Switches are classifiable under Tariff Item 68 of the Central Excise Tariff and not under Tariff Item 61 of the Central Excise Tariff.

5. Respectfully, following the above decision of the Tribunal, we find no merit in this appeal and the appeal is dismissed. Ordered accordingly.