

Commissioner of Central Excise Vs. Anamed Instruments P. Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Aug-06-1999

Reported in : (1999)(114)ELT728TriDel

Appellant : Commissioner of Central Excise

Respondent : Anamed Instruments P. Ltd.

Judgement :

1. In this appeal filed by the Revenue, the only issue for our consideration is whether the precision balances of the models which are in dispute, were the precision balances of sensitivity of 5 mg. or better. The respondents are M/s. Anamed Instrument P. Ltd. The respondents had claimed exemption under Notification No. 79/90-C.E., dated 20-3-1990 and have indicated the sensitivity of their Models at S. No. IV of the Classification List No. 4/91-92 effective from 26-7-1991 as 0.002 gm. The Collector of Central Excise (Appeals), Bombay had held that as sensitivity was 0.002 gm., they were eligible for the benefit of Notification No. 79/90-C.E., dated 20-3-1990.

2. We have heard both the sides and have perused the records. We find that in the classification list itself the respondents had intimated the sensitivity which were covered by S. No. 13 of the table annexed to the Notification No. 79/90-C.E., dated 20-3-1990. The sensitivity of 5 mg. will come up to 0.005 gm while the sensitivity of the disputed balance was 0.002 gm. which was better than 0.005 gm. In the grounds of appeal, the Revenue had pleaded that the benefit of Notification was not available to the balances of sensitivity of 5 cgm. or better. We find that the

Collector of Central Excise (Appeals) specifically mentioned that the sensitivity was 0.002 gm. We, therefore, consider that the benefit of Notification No. 79/90-C.E., dated 20-3-1990 had been rightly extended in favour of the balances model having sensitivity of 0.002 gm. We do not find any merit in this appeal and the same is rejected.

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