

Collr. of C. Ex. Vs. Power Master Industrial

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Aug-31-1999

Reported in : (2000)(115)ELT560TriDel

Appellant : Collr. of C. Ex.

Respondent : Power Master Industrial

Judgement :

1. Revenue filed this appeal against the Order-in-Appeal dated 25-5-1993 passed by the Collector of Central Excise (Appeals). In the impugned order, the product 'universal joints' was classified under sub-heading 82.04 of the Central Excise Tariff.

2. Ld. JDR appearing on behalf of the Revenue submits that the universal joints is specifically covered under the Tariff Heading 84.83 of the Central Excise Tariff. As this universal joints transfer the power, therefore, it should be classified under Heading 84.83 and it is not a tool by itself. He, therefore, prays that the appeal be allowed.

3. Shri S.A. Pandiyan, Manager (Marketing) of the respondents submits that universal joints, manufactured by the respondents is an extension to the hand tools. He submits that it is used as hand operated spanner.

He submits that this universal joints can be used with a nut or other fastener worked upon with the arm of the operator. He, further, submits that its function is not to

transfer power in a mechanical drive. He, therefore, prays that the appeal be rejected.

4. In this case, the issue is whether universal joints, manufactured by the respondents are classifiable under Heading 84.83, as claimed by the Revenue or under 82.04, as held by the lower authorities. We find that Heading 84.83 includes the following : "Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shafts bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters, flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)" 5. The tariff Heading 82.04 covers hand-operated spanners and wrenches and interchangeable spanner sockets, with or without handles.

6. We have perused the product literature produced by the respondents.

The universal joints is used with nuts as an extension of the hand tool. Therefore, we find no infirmity in the impugned order. The appeal, filed by the Revenue, is rejected.

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