

Collector of Central Excise Vs. Deccan Structurals Systems

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Sep-14-1999

Reported in : (2000)(67)ECC200

Judge : S Kang, a T V.K.

Appellant : Collector of Central Excise

Respondent : Deccan Structurals Systems

Judgement :

1. Revenue filed this Appeal against the Order in Appeal dt. 21.2.92 passed by the Collector of Central Excise (Appeals), Bangalore.

2. In the impugned order, the benefit of Notification No. 160/86 dt.

1.3.86 has been extended to the Transformer Tanks, frames and Transformer radiators falling under Heading 8504.00 of the Central Excise Tariff Act. The Respondents, vide letter dated 11th August, 1999 made a request to transfer the Appeal to the South Regional Bench, Chennai and in the alternative, he submitted that the appeal be decided on merits. We find that the issue involved in this appeal is covered by the decision of the Tribunal. Therefore, the request for transfer is declined and the appeal is being taken up for disposal.

3. Heard Shri Jagadish Singh, Ld. DR, and perused the records. In the impugned order the benefit of Notification No. 160/86 is extended to the parts of the excluded from the purview of the Notification, therefore, the parts of the Transformers are

also not entitled for the benefit of Notification. We find that this issue is covered by the following decisions of the Tribunal. *Power Engineers (Jaipur) P. Ltd. v. CCE*
The Tribunal in the above mentioned cases held that the Transformers and chokes for fluorescent tubes are excluded from the purview of Notification No. 160/86 and not the parts of transformers. Revenue has not dispute the classification of the parts of transformers under sub-heading 85.04 of the Central Excise Tariff Act. In view of the decision of the Tribunal we find no merit in this appeal. Accordingly the appeal filed by the Revenue is rejected.

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