

Batliboi and Co. Ltd. Vs. Collector of Central Excise

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Sep-28-1999

Reported in : (2000)(115)ELT673TriDel

Appellant : Batliboi and Co. Ltd.

Respondent : Collector of Central Excise

Judgement :

1. The dispute in this appeal is about the classification of several items used in the manufacture of humidifiers and dehumidifiers by the appellants. The contention of the appellant was that these are parts of machines and should get classified as such. The machines remained already classified under 8479, therefore, they submitted that there is no justification for classifying these components/parts under various other Tariff Headings like 7308, 8421, 8483 etc. During arguments, the Id. Counsel for the appellant submitted that while the present dispute is for the period 1986-87, classification lists filed for that period remained approved classifying these items as claimed by the appellant under Heading 8479 (except for a few items). He also drew our attention to instructions of Central Board of Excise & Customs on the classification of these items from time-to-time. CBEC Circular No.353/69/97-C.E., dated 12-11-1997 relating to classification of parts and accessories of Refrigerator and Air-conditioning machinery modified the previous instructions contained in Circular No. 6/86, dated 25-9-1986 under the modified instructions these items are to be classified as parts. He points out that though these instructions were with specific regard to parts of refrigerators and air

conditioners, their ratio would be equally applicable with regard to humidifiers and dehumidifiers and parts also. The Id. Counsel, therefore, urged that the case may be remanded to the adjudicating authority for a fresh decision taking into account the various instructions issued by the Board on the subject and also the fact that classifications have subsequently been revised. In this view of the matter, we consider this to be a fit case for remand. The case is, accordingly, remanded to the Assistant Commissioner for fresh decision after giving the appellants due opportunity to explain their case.

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