

Calcom Electronics Ltd. Vs. Commissioner of Customs

Calcom Electronics Ltd. Vs. Commissioner of Customs

SooperKanoon Citation : sooperkanoon.com/16904

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Oct-04-1999

Reported in : (1999)(114)ELT739TriDel

Appellant : Calcom Electronics Ltd.

Respondent : Commissioner of Customs

Judgement :

1. The applicants filed this application for waiver of the pre-deposit of duty demand of Rs. 1,59,708/-.

2. Ld. Counsel, appearing on behalf of the applicants, submits that applicants made an import of keyboards and printers for calculators and claimed the concessional rate of duty under Notification 232/83-Cus.

for keyboards and the benefit of Notification 237/83-Cus. for printers for calculators. He submits that the Notification No. 232/83-Cus.

provides concessional rate of duty for switches and the keyboards with which the particular circuit of the calculator is activated, hence are switches. He, further, submits that Notification 237/83-Cus. provides concessional rate of duty only on line printers and the notification does not provide concessional rate of duty on line printers, which are to be used only with the computers. He submits that there is no bar in the notification for exemption to such line printers. He, therefore, prays that the application be allowed.

3. Shri Ashok Kumar, Id. JDR appearing on behalf of the Revenue, submits that the Notification No. 232/83-Cus. provides concessional rate of duty only for switches and the keyboards cannot be presumed as switches. He, further, submits that Notification 237/83-Cus. provides concessional rate of duty to the line printers falling under sub-heading (2) of Heading 8451/55 of Customs Tariff Act. He, therefore, prays that the application be dismissed.

5. Notification No. 232/83-Cus. provides concessional rate of duty to switches including micro-switches and reed switches (upto 2 amperes at 28 volts DC or 1 ampere at 110 volts AC). The applicants admitted that they only imported keyboards for calculators which cannot be said to be switches as mentioned in the notification. Notification No. 237/83-Cus.

provides concessional rate of duty to the line printers falling under Heading 84.51/55 of the Tariff. The case of the applicants is arguable.

Prima facie, we find that it is not a fit case for total waiver of duty demand. Therefore taking the facts of the case into consideration, the applicants are directed to deposit a sum of Rs. 50,000/- (Rupees Fifty thousand) only within a period of six weeks from today. On deposit of Rs. 50,000/- (Rupees Fifty thousand), the duty demand of remaining amount is waived for the hearing of the appeal and the recovery of the same is stayed during the pendency of the appeal. To come up for compliance on 6-12-1999.

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com