

Seawell and Filter Co. Vs. Commissioner of Central Excise

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Oct-07-1999

Reported in : (2000)(115)ELT75TriDel

Appellant : Seawell and Filter Co.

Respondent : Commissioner of Central Excise

Judgement :

1. In these appeals filed by M/s. Seawell & Filter Co. the matter relates to the effect of restructuring of Tariff Entry under Clause 80 of the Finance Bill, 1985. In the Finance Bill 1995, the classification of the Felt Components had been changed from sub-heading No. 5909.00 to 5911.90. The Commissioner of Central Excise (Appeals) is of the view that the changes made in the Tariff description were effective from 16-3-1995 itself when the Bill was introduced in the Parliament. It was the contention of the appellants that the provisions of the Provisional Collection Taxes Act were not applicable in respect of the change in the Tariff description and such changes are effective only from the date of the enactment of the Bill.

2. The appellants have prayed for decision on merits. We have heard Shri R.S. Sangia and have gone through the facts on record. We find that the matter is covered by the Supreme Court decision in the case of Pieco Electronics and Electricals Ltd. v. C.C.E. - 1996 (87) E.L.T. 577 (S.C.). The Supreme Court had observed that the proposed shifting of the goods from one Tariff Item to another was not covered by the Provisional Collection Taxes Act, as this Act did not

account for shifting of the goods to another Entry.

3. Following the same, we do not agree with the view taken by the learned Commissioner of Central Excise (Appeals). Both these appeals are allowed. Ordered accordingly.

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