

Collector of Central Excise Vs. U.S. Enterprises

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Oct-13-1999

Reported in : (2000)(68)ECC97

Appellant : Collector of Central Excise

Respondent : U.S. Enterprises

Judgement :

1. When the matter was called, no one was present on behalf of the respondents, who have requested for adjournment of the matter as their Advocate is out of India.
2. We observe that the Collector (Appeals) in the impugned order has remanded the matter regarding classification of steel balls to the Assistant Collector and as the issue involved is in a very narrow compass, we take the appeal for decision.
3. We heard Shri Jagdish Singh, Id. DR, who submitted that the Assistant Collector should be given freedom to decide the classification without binding by the functional aspect of the product, in question. He also mentioned that during this period, the matter has also been decided by the Tribunal in other appeals.
4. As the Collector (Appeals) has only remanded the matter to the Assistant Collector for reconsidering the classification, we do not interfere with the order. However, we make the modification that the Assistant Collector is free to decide the classification of the product, in question after considering all the aspects and

not only functional aspect and as per the law after considering the decisions, if any, on the subject. The appeal is disposed of in above terms.

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