

Commr. of C. Ex. Vs. Wud Tools

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jan-19-2000

Reported in : (2001)(133)ELT764TriDel

Appellant : Commr. of C. Ex.

Respondent : Wud Tools

Judgement :

1. In this appeal filed by the Revenue, the matter relates to the classification of the circular blades, bias cutting blades, and top and bottom cutting blades. There were some other items also in respect of which the classification was challenged in the show cause notice, dated 14-1-1992, but the present appeal filed by the Revenue do not refer to those items. The appellants were classifying these goods under Heading No. 82.08 of the Central Excise Tariff and were paying appropriate duty thereon. They filed a revised classification list effective from 22-8-1991 classifying these products under Heading No. 82.02 of the Tariff. The proceedings were drawn and the Collector of Central Excise (Appeals) observed that the Heading No. 82.02 specifically covered blades for saws of all kinds and held that these products were covered by Heading No. 82.02. The Revenue in appeal had submitted that while there may be no dispute with regard to the blades for saws of all kinds (including slitting, slotting or toothless saw blades), namely, TCT Saw Blades, Friction Saw Blades and Slitting Saw Blades, the classification of the circular blades, bias cutting blades and top and bottom cutting blades under Heading No. 82.02 was not appropriate.

3. We have heard Shri Satnam Singh, SDR, and have gone through the facts on record. We find that the Collector of Central Excise (Appeals) without discussing different items which were the subject matter of the show cause notice had taken a general view that Heading No. 82.02 was more specific for the blades for saws of all kinds. We find that the appellants were not only engaged in the manufacture of blades for saws but were also manufacturing circular blades, bias cutting blades, and top and bottom cutting blades which were not in the nature of saw blades. Heading No. 82.08 covered knives and cutting blades, for machines or for mechanical appliances. As cutting blades were specifically mentioned in Heading No. 82.08, we agree with the Revenue that these three type of blades were not classifiable under Heading No.82.02 which covered hand saws and blades for saws of all kinds. Shri Satnam Singh, SDR, has referred to the Harmonised Commodity Description and Coding System Explanatory Notes wherein it has been explained that blades for saws of all kinds were for hand saws and for machines. As the cutting blades which are in dispute were not usable with the saws, we consider that their classification under Heading No. 82.02 was not appropriate. After taking into account the product description and the description in the Tariff, we agree with the Revenue that these three types of blades were correctly classifiable under Heading No. 82.08 of the Tariff. The impugned Order-in-Appeal is modified to this extent. As a result, the appeal filed by the Revenue is allowed. Ordered accordingly.