

Vee Gee Electronics Vs. Commissioner of Central Excise

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Mar-08-2000

Reported in : (2001)(130)ELT473TriDel

Appellant : Vee Gee Electronics

Respondent : Commissioner of Central Excise

Judgement :

1. In this appeal filed by M/s. Vee Gee Electronics, the matter relates to the classification of the Shell Housing for audio/video cassettes.
2. The Collector of Central Excise (Appeals) had classified the same under Heading No. 85.23 under which the audio/video cassettes are classifiable.
3. In the grounds of appeal, the appellants have referred to the Board's Circular issued under No. 33/9/94-CX., dated 29-7-1994 in which it has been clarified that the cassettes housings/casings, hubs, rollers and stoppers shall be classifiable under Heading No. 39.26 of the Central Excise Tariff.
4. As the Board's Circular was issued in exercise of the powers under Section STB of the Central Excises Act such Circulars issued by the Board are binding on the Departmental authorities and are to be followed by the Department as held by the Supreme Court in the case of Ranaday Micronutrients v. CCE, 1996 (87) E.L.T. 19 (S.C.).

5. We modify the impugned order-in-appeal and hold that the correct classification of the blank audio cassette without tapes was under Heading No. 39.26 of the Central Excise Tariff.

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