

Commissioner of Central Excise Vs. Trinitron Conktrrol Systems Pvt.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Mar-08-2000

Reported in : (2002)(146)ELT720TriDel

Appellant : Commissioner of Central Excise

Respondent : Trinitron Conktrrol Systems Pvt.

Judgement :

1. Whether the 'Bus Trunking', manufactured and cleared by the assessee, is classifiable under subheading 8538.00, as claimed by the party or under sub-heading 8544.00 as per the Department, is an issue to be considered in this case.
2. The Respondents are engaged in the manufacture of 'Bus Trunking and claimed under Chapter sub-heading 8538.00 of Central Excise Tariff Act, 1985. The Asst. Collector did not accept the contention of the party and held that this item is classifiable under sub-heading 8544.00. On an appeal filed by the assessee, the Commissioner (Appeals), following the decision of the Tribunal in the case of Vikas Engineering Associates v. CCE, Allahabad reported in 1995 (78) E.L.T. 219, classified the item under sub-heading 8538.00, as claimed by the party.
3. The Department has filed an appeal on the ground that the view taken by the Tribunal was not acceptable and filed SLP before the Hon'ble Supreme Court.
4. Since the issue involved herein has already been considered and concluded by the Tribunal in the aforesaid case, following the ratio, we hold that the product, in

question, is classifiable under sub-heading 8538.00. In the result, the appeal filed by the Department is, hereby dismissed.

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