Dynamic Industries Vs. Commissioner of C. Ex.

Dynamic Industries Vs. Commissioner of C. Ex.

SooperKanoon Citation : sooperkanoon.com/18076

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Apr-17-2000

Reported in : (2001)(130)ELT886TriDel

Appellant : Dynamic Industries

Respondent : Commissioner of C. Ex.

Judgement :

1. In this appeal filed by M/s. Dynamic Industries, the matter relates to the classification of the outer casing for air-conditioners. The Collector of Central Excise (Appeals) had held that they were parts of air-conditioners and were classifiable under Heading No. 84.15 of the Central Excises Tariff and as Heading No. 84.15 was excluded from the scope of small scale exemption Notification No. 175/86-C.E., dated 1-3-1986, the appellants were not eligible for the benefit of small scale exemption.

3. On going through the facts on record, we find that the outer casing for air-conditioners were meant for installing the air-conditioners in the wall, windows, etc. and there is finding of fact by the appellate authority that without the help of these parts, the air-conditioners could not be installed.

4. No material has been placed to contradict these findings of the appellate authority.

5. On going through the facts on record, we do not find any merit to disturb the findings of fact of the appellate authority. We do not find any merit in this appeal and the same is rejected. Ordered accordingly.