

Engineers and Consultants (P) Vs. Commissioner of C. Ex.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Apr-19-2000

Reported in : (2001)(130)ELT942TriDel

Appellant : Engineers and Consultants (P)

Respondent : Commissioner of C. Ex.

Judgement :

1. The issue involved in this appeal filed by M/s. Engineers and Consultants P. Ltd is whether the bogie side frame manufactured by them is classifiable under Heading 73.08 of the Schedule to the CETA as claimed by them or under Heading 86.07 as confirmed by the Collector (Appeals), under the impugned order.
2. When the matter was called, no one was present on behalf of the appellants. We also notice that on the earlier date of hearing also, none appeared on behalf of the appellants nor made and request for adjournment of the matter.
3. We, therefore, heard Shri R.K. Sharma, learned SDR and perused the records. Learned SDR submitted that the issue involved in the appeal is no longer res integra as in a number of cases the Tribunal has held that the goods used in the Railway coaches would be classifiable under Heading 86.07 and he relied upon the decision in the case of Collector of Central Excise, Bangalore v. Sri Ram Metal Works reported in 1998 (99) E.L.T. 616 wherein the Tribunal held that container fabricated to specific design and drawings of Railways for fitment into coach are classifiable under Heading 86.07. He also relied upon the Tribunal's Final Order

No. 805/99-B, dated 9-8-1999 [2000 (116) E.L.T. 556 (Tri.)] in the case of EEE & CEE Processing P. Ltd. v. Collector of Central Excise, New Delhi.

4. After considering the submissions of the learned SDR and perusing the records, we find that Heading 86.07 provides a specific description of the goods in question and following the ratio of the decisions referred to above, we do not find any reason to interfere with the impugned order. The bogie side frame manufactured by the appellants for fitment in the Railway coaches is rightly classifiable under Heading 86.07 and accordingly the appeal is rejected.

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