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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : May-19-2000

Reported in : (2000)(120)ELT179TriDel

Appellant : Commissioner of C. Ex.

Respondent : international Computer Mfrs.

Judgement :

1. In this appeal filed by the Revenue, the matter relates to the classification of Printed Circuit Boards for Floppy Disc Drive FDC-01.

The respondents M/s. International Computers Indian Manufacturers Ltd., sought its classification under sub-heading No. 9033.00 which was a residuary entry in Chapter 90 for parts and accessories not specified or included elsewhere in Chapter 90 of the Tariff. It was the contention of the Revenue that the Printed Circuit Boards were specifically covered under heading 85.34 of the Tariff and thus by virtue of note (2) under Section XVI of the Tariff, they were to be classified under that specific heading 85.34. The Collector, Central Excise (Appeals) on the ground that the Printed Circuits in question were to be used in the goods classifiable under subheading 9031.00, held the same to be classified under heading 90.33 of the Tariff.

2. The respondents have sought for decision on merits. Shri Satnam Singh, SDR referred to the grounds of appeal and submitted that the goods were correctly classifiable under heading No. 85.34 of the Tariff.

3. We have carefully considered the matter. The goods had been described as Printed Circuit Boards for Floppy Disc Drive FDC-01. The Floppy Disc Drive was classifiable under heading No. 90.31.

4. According to the Section note 2 under Section XVI, if the parts were specifically described in any particular Tariff entry they were to be classified thereunder. Classification along with the machines was to be considered when there was no such specific Tariff entry for the parts.

We find that under heading No. 85.34 Printed Circuits are specifically described. The scope of heading No. 85.34 has been explained in Chapter Note 4 under Chapter 85 which is extracted below : 4. For the purposes of heading No. 85.34 'printed circuits' are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit", technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or inter-connected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semi-conductor elements).

The term 'printed circuits' does not cover circuits combined with elements other than those obtained during the printing process.

Printed circuits may, however, be fitted with non-printed connecting elements.

Thin or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No. 85.42.

5. In view of the above position we agree with the Revenue that the Printed Circuits were correctly classifiable under H. No. 85.34 of the Tariff and will remain so classified even when they were for use with the machines falling under heading No. 90.31 of the said Tariff. As the goods were specifically described in heading No. 85.34, we consider that the view taken by the ld. Collector, Central Excise (Appeals) was not correct. As a result, the appeal filed by the Revenue is allowed.

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