

Commissioner of Central Excise Vs. Ramatronics (i) Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : May-26-2000

Reported in : (2000)(120)ELT492TriDel

Appellant : Commissioner of Central Excise

Respondent : Ramatronics (i) Ltd.

Judgement :

1. In this appeal filed by the Revenue the matter relates to the classification of the Chip on Board which were specifically designed to fit into the clock of the watch movements. This chip on board generates basic time signals of one second after stepping up the time signals of the quartz crystals. Subsequently the signal of one second is used to generate minute and hour signals mechanically by means of gears. This description finds place in the order in appeal.

2. The Collector of Central Excise (Appeals) has taken a view that as the chip on board was an article suitable for use solely or principally as part of the clock/watch movement and it was not specifically described elsewhere; as such they were correctly classifiable along with the clock/watch under Heading No. 91.14 as other clock or parts.

3. No one is present for the respondents. The notice for today's hearing had been issued to them on 10-4-2000. As the matter is old we have considered the matter after hearing Shri Satnam Singh and on going through the order in appeal we do not find that it calls for any interference. As a result the appeal filed by the

Revenue is rejected.

Ordered accordingly.

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