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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Aug-22-2000

Reported in : (2000)(122)ELT628TriDel

Appellant : Commissioner of Central Excise

Respondent : Union Connectors (P) Ltd.

Judgement :

1. In this appeal filed by the Revenue the matter relates to the classification of insulated wire/cable fitted with connectors. The respondents M/s. Union Connectors (P) Ltd. sought its classification under sub-heading 85.29 of the Tariff on the ground that they were parts of the television/radio sets. The Assistant Collector of Central Excise who finalised the provisional classification lists observed that the goods in question - insulated wire/cable fitted with connectors were not parts of the television/radio sets. He classified them as insulated electric cables fitted with connectors under sub-heading 8544.90. On appeal, the Collector of Central Excise (Appeals) held the same to be classifiable under Heading 8536.90 as electrical apparatus for switching or protecting electrical circuits or for making connections to or in electrical circuits. When the matter was called no one appeared for the respondents. In their communication dated 7-7-2000 the respondents had prayed for adjournment after 11-7-2000. The case was adjourned to 22-8-2000 as requested by the respondents and the notice for today's hearing was sent on 17-7-2000. There is no response.

The matter is old in which the order-in-original was passed in the year 1993. We are, therefore, proceeding to deal with the matter on merits after hearing Dr. Ravindra Babu, JDR.2. We find that two competing entries before the adjudicating authority were Heading 8529.00, as claimed by the assessee and heading No.8544.00 as decided by the Revenue. The appellate authority had held the classification under a separate sub-heading 8536.90. We have examined the nature of the products and we consider that they could not be taken as parts or accessories of populated circuit boards or television receivers. They were in the nature of insulated wire/cable which were specifically described under Heading 85.44 of the Tariff. The Heading 85.30 refers to the electrical apparatus for switching or protecting electrical circuits etc. and the goods in question before us do not meet the description under this Heading.

3. After going through the facts on record, we consider that their classification under Heading 85.44 of the Central Excise Tariff as determined by the Assistant Collector of Central Excise was correct. We set aside the impugned order in appeal and restore the order passed by the adjudicating authority the Assistant Collector of Central Excise.

As a result, the appeal filed by the Revenue is allowed. The cross-objections filed by the respondents are also disposed of in the above terms.

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