

Commissioner of Central Excise Vs. Telco

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Nov-23-2000

Reported in : (2001)(127)ELT592TriDel

Appellant : Commissioner of Central Excise

Respondent : Telco

Judgement :

1. This appeal is directed against the order-in-appeal dated 15-12-1994 passed by the Collector (Appeals) Customs and Central Excise, Pune. The dispute is in respect of products i.e. control panels, controllers falling under CSH No. 8537 and parts of manipulators falling under CSH.No. 8431. Whether they are entitled for exemption in terms of Notification No. 281/86 is the issue to be considered in this appeal.

The Commissioner (Appeals) while deciding the issue in favour of the assessee relied upon the decision of the Tribunal in the case of Partap Steel Rolling Mills v. Collector of Central Excise, Indore - Misc.

Order No. E/209/93-B and final order No. E/301/93-B. 4. I have gone through the submissions of the appellants. The Tribunal in the case of Pratap Rolling Mills v. CCE - Order No. E-301/93 B-I dated nil October 93 has held that rollers which are manufactured and used in the rolling mills, which can be considered as complete machinery. It has been emphasised by the appellant that the controllers and control panels are integral part of the machine tools and they are required to be

replaced by removing parts. In view of the factual position that these are used in the factory for repairs and maintenance which will include replacement, the benefit of Notfn. No. 281/86 is available." 3. The learned Departmental Representative appearing for the Revenue attempted to convince us that the items in question are complete machinery and accordingly, benefit of Notification cannot be extended to, but he failed. It is clear from the facts of the case that items in question are not complete by themselves, but parts of machine tools and entitled for exemption in terms of Notification No. 281/86. Since the issue involved herein has been already considered by the Tribunal in the case of Partap Steel Rolling Mills (supra), following the same we do not find any substance in the appeal filed by the Department.

Accordingly, appeal is dismissed.

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