

**industrial Electronics and Vs. Collector of C Ex.**

**industrial Electronics and Vs. Collector of C Ex.**

**SooperKanoon Citation : [sooperkanoon.com/20156](http://sooperkanoon.com/20156)**

**Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi**

**Decided On : Dec-27-2000**

**Reported in : (2001)(128)ELT384TriDel**

**Appellant : industrial Electronics and**

**Respondent : Collector of C Ex.**

**Judgement :**

1. The appellant vide letter dated 11-12-2000 made a request to decide the appeal on merits and submitted the copy of the order passed by the Tribunal in respect of classification of the Desoldering Pump in their own case.

2. Heard Id. SDR and peruse the records. In the present case the issue is in respect of classification Desoldering Pump. The appellants wants to classify the same under Chapter Heading 8468 of the Central Excise Tariff and the Revenue classified the same under the Heading 8467 of Central Excise Tariff. The Tribunal in the appellant's own case vide Final Order No. E/69/98-BL dated 20-1-1998 [1998 (100) E.L.T. 232 (Tribunal)] held that the Desoldering Pumps is classifiable under Heading 8468 of the Central Excise Tariff. In view of the above decision the impugned order is set aside and the appeal is allowed.