

The Director of Telegraphs, Vs. Collector of Customs

The Director of Telegraphs, Vs. Collector of Customs

SooperKanoon Citation : sooperkanoon.com/243

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Apr-14-1983

Reported in : (1983)LC1265Tri(Delhi)

Judge : B Gujral, Vice-, V R Devi, K Rekhi

Appellant : The Director of Telegraphs,

Respondent : Collector of Customs

Judgement :

1. The case was heard on 14-4-1983. The appellants seek reassessment of Flexwell Waveguides and their accessories, which were imported together in one consignment and which are component parts of microwave equipments for transmission and reception of telephonic conversation, under item 73(13) of the erstwhile Indian Customs Tariff read with exemption notification No. 147/58-Cus. Their claim was rejected at the lower levels as unsubstantiated. During the hearing before us, they produced a catalogue of the goods imported and explained the nature of their claim. The Department's representative wanted time to go through the catalogue. We went through the relevant portion of the catalogue, which was a short one and carefully considered the appellants' submissions. We hold that the subject goods were entitled to be assessed at the lower rate under item 73(13) ICT read with exemption notification No. 147/58-Cus and accordingly we allow, this appeal with consequential relief to the appellants.