Commissioner of Customs Vs. Sona Somic Components Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jul-13-2001

Reported in : (2001)(134)ELT737Tri(Mum.)bai

Appellant : Commissioner of Customs

Respondent : Sona Somic Components Ltd.

Judgement :

2. The question for consideration in this appeal is the classification of the goods imported by the respondent. The invoices that accompanied the three consignments described them as parts of motor vehicles. The importer initially claimed their classification under heading 87.08 of the tariff, which is parts of motor vehicles, but amended the bill of entry to claim their classification as forged articles of iron or steel under heading 26.19. The Assistant Commissioner held the goods to be motor vehicle parts; the Commissioner (Appeals) set aside his order holding that it had been established that the goods were forged articles and required various operations before they can be used as motor vehicle parts.

3. Neither of the two orders furnishes any acceptable reasons for its conclusion. The Assistant Commissioner says that, in coming to his conclusion, he has studied the drawings, catalogue, sample of the goods and the written submissions of the importer. He does not say what he found in the materials the impelled him to come to his conclusion. The Commissioner (Appeals) has gone by the flow chart of the importer, which according to him furnishes details of the processes to which the goods are required to be subjected before they become identifiable as motor

vehicle parts. This again in insufficient. A flow chart is a mere statement by the importer; independent evidence was required before the Commissioner (Appeals) could be satisfied that the goods had not acquired the essential character of motor vehicle parts.

4. The representative of the importer says that he will be able to produce evidence in respect of his claim for classification.

5. Accordingly, we allow the appeal, set aside the impugned order and remand the matter to the Commissioner (Appeals). He shall, after considering the evidence that may be produced, decide the appeal on merits in accordance with law.