**Mukand Ltd. Vs. Commissioner of Central Excise,**

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**SooperKanoon Citation** : sooperkanoon.com/26746

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

**Decided On :** Nov-20-2001

**Appellant** : Mukand Ltd.

**Respondent** : Commissioner of Central Excise,

**Judgement** :

2. The question for consideration in this appeal is the classification for purpose of assessment of the goods that the appellant manufactured.

They were described by it as "150t Hot Metal Charging Ladle Assembly with Bale Arm and Protection Plate as per General Arrangement Drawing No. 1-2207-01-281/A." The appellant claimed classification of these under sub-heading 10 of heading 8454.00. The heading reads "Converters, ladles, ingot moulds and casting machine, of a kind used in metallurgy or in metal foundries." Sub-heading 10 was for "All goods other parts" and carried at the relevant time rate of duty 10% and valorem; sub-heading 90 was for parts with a duty of 15% ad valorem. In the order impugned in the appeal, the Commissioner (Appeals) has confirmed the classification of these goods by the Asst. Commissioner under sub-heading 90. Hence this appeal.

3. The reason that the Commissioner (Appeals) advances for his conclusion is that the appellant could not substantiate his claim that what it manufactured and claimed was a complete machine classifiable under sub-heading 10 but it removed this machine and transported to its customer's premises in disassembled form, over a number of instalments, owing to the impossibility of transporting the

complete machine at one time.

4. The conclusion of the Commissioner (Appeals) that without sufficient evidence, in the nature of blue prints or diagrams or technical specifications that what was cleared was in fact identifiable as parts of complete machine in such quantity as to substitute complete machine seems reasonable. On this being pointed out to the counsel for the applicant, he says he will produce satisfactory evidence before the Commissioner (Appeals) within two months from the receipt of this order. Accordingly, we accept this offer, allow the appeal and set aside the impugned order. The Commissioner shall, after considering the material that the appellant may produce, as also the material that the department may produce in rebuttal, pass orders on the issue in accordance with law.