Modison Metals Ltd. Vs. Commissioner of C. Ex.

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SooperKanoon Citation : sooperkanoon.com/27757

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Mar-04-2002

Reported in : (2002)LC975Tri(Mum.)bai

Judge : S T Gowri, G Srinivasan

Appellant : Modison Metals Ltd.

Respondent : Commissioner of C. Ex.

Judgement :

1. The question for consideration in this appeal is the classification of the silver alloy contacts that the appellant manufactured. It is not in dispute that these contacts were manufactured on the order of Shriram Refrigerators and supplied to them for use in the manufacture of overload protection relays which form part of the refrigerator. In the order impugned in the appeal, the Commissioner has held the goods to be classifiable under heading 8536.10 as overload protection relays.CCE v. Modison Metals Pvt. Ltd. -2000 (116) E.L.T. 535, the Tribunal has held such goods to be classifiable under Heading 85.38.