

Greysham and Co. Vs. Commissioner of Central Excise,

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SooperKanoon Citation : sooperkanoon.com/27772

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Mar-06-2002

Reported in : (2002)(142)ELT705TriDel

Judge : S Kang, a T V.K.

Appellant : Greysham and Co.

Respondent : Commissioner of Central Excise,

Judgement :

2. The issue involved in this Appeal is in respect of classification of water dispenser performing two functions of dispensing water and dispensing hot or cold water. The Revenue wants to classify the same under Heading 8517.00 of the Central Excise Tariff whereas the claim of the applicants is under Heading 8479.00 of the Central Excise Tariff.

We find the issue is covered by the decision of the Tribunal in the case of CCE, Meerut v. Hello Mineral Water P. Ltd. [2001 (130) E.L.T.716 (T)]. In this case, the Tribunal held that water dispenser performing two functions of dispensing water and dispensing hot or cold water at users option are classifiable under Heading 8479.00 of the Central Excise Tariff. In view of the above decision of the Tribunal, the impugned order is set aside and the appeal is allowed.