

**Deepa Sons Vs. Cc**

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**SooperKanoon Citation :** [sooperkanoon.com/28002](http://sooperkanoon.com/28002)

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

**Decided On :** Apr-11-2002

**Reported in :** (2002)(104)LC187Tri(Mum.)bai

**Judge :** J Balasundaram

**Appellant :** Deepa Sons

**Respondent :** Cc

**Judgement :**

1. The appellants herein imported goods declared by them to be 525 pieces of Electronic Keyboards under Customs Tariff Heading 9503.50 and produced special import licence dated 13th October, 1995 to cover the goods under Appendix 35. serial No. 16 of the Handbook of Procedure 1992-97. The Additional Commissioner of Customs held that the import was unauthorised since the goods were Toy Musical Instruments covered by heading 9503.50 while electronic keyboards permissible for import under serial No. 16 of Appendix fall for classification under Heading 92.07. He therefore confiscated the goods with option to redeem the same on payment of fine of Rs. 95,000/- and also imposed penalty of Rs. 10,000/- on the importers. The Commissioner (Appeals) upheld the order of adjudicating authority who held that the goods required specific import licence for importation since heading 9503.50 which was claimed to be the classification for the imported goods was covered by serial No. 12 and 15 of Appendix 35 and therefore required a specific import licence. Hence this appeal.

2. I have heard Shri J.C. Patel, learned advocate and Shri Gupta, learned DR.3. I see substance in the submission of the appellant that serial No.16 of Appendix 35 does not restrict electronic musical instruments and keyboards falling under a particular heading and others for import. As long as the goods imported were electronic musical instruments or keyboards they are covered by serial No. 16 of Appendix 35. I find from the catalogues of the goods that they are electronic keyboards, therefore reliance upon serial No. 12 and 15 of Appendix 35 which covers Educational Games and Toys, etc. falling under 9503.30 and 9503.60 and electronics games and toys under heading 9503.20 and 9504.10 is not sufficient for holding that the goods in question are not entitled to be imported in terms of a special import licence. I therefore set aside confiscation, fine and penalty and allow the appeal.

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