

**Rmk Special Cables Vs. Cce**

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**SooperKanoon Citation :** [sooperkanoon.com/28183](http://sooperkanoon.com/28183)

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

**Decided On :** May-10-2002

**Reported in :** (2002)(104)LC482Tri(Mum.)bai

**Judge :** J Balasundaram, S T S.S.

**Appellant :** Rmk Special Cables

**Respondent :** Cce

**Advocate for Pet/Ap. :** Shri. Sorabjee

**Judgement :**

1. The issue in dispute relates to classification of Thermocouple Extension wire/compensating Cable manufactured by the appellants herein--whether under Chapter sub-heading 9033.00 as claimed by the assessee or Chapter sub-heading 8544.00 as held by the Revenue. The duty demand of Rs. 27,43,385/- arises as a result of confirmation of the classification under CETA sub-heading 8544.00 which attracted duty @ 35% as opposed to rate of duty @ 15% for goods falling under CETA sub-heading 9033.00.

2. We have heard Shri Atul Setalwad, learned senior counsel appearing along with Shri Sorabjee, learned Counsel for the appellants and Shri Bodade, learned DR for the Revenue and find that the issue is no longer res integra as it has been settled by the larger bench of the Tribunal in the case of CCE, Bombay v. Fykys Engineering Pvt. Ltd. wherein it has been held that Thermocouple/Compensating

cables are classifiable under CETA subheading 9025.00 of the Schedule to the CETA, 1985. Since the rate of duty under the heading claimed by the assessee i.e., under 90.33 and 90.25 finally upheld are stated to have been the same during the relevant period no additional duty liability arises in this appeal.

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