

Globe Active Technologies Ltd. Vs. Cc

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : May-18-2002

Reported in : (2002)(104)LC443Tri(Mum.)bai

Judge : S T Gowri, G Srinivasan

Appellant : Globe Active Technologies Ltd.

Respondent : Cc

Judgement :

1. In the order impugned in this appeal, the Commissioner has held that the goods that the appellant imported constituted complete air conditioner for a bus and accordingly classifiable under Chapter 84.14 of the Tariff, and none of the elements entitled to the exemption contained in notification 46/94 and 1/94; the goods were liable to confiscation under Clause (d) and (m) of Section 111 and the importer liable to penalty.

2. The appellant had filed a bill of entry to clear the goods in question. It declared these goods to be evaporator condenser assembly, compressor, diesel engine and refrigeration unit. Exemption under notification 61/94 was claimed for diesel engine and 46/94 in respect of the other goods. The department also found the presence of the other goods not declared. The Commissioner's order is based on the view that all these items together have an essential character of an air conditioner.

3. The contention of the counsel for the appellant is that good such as electrical wiring and connectors, and piping to convey air to various units of the system is missing. We do not see how this militates against the application of Rule 2A of the general interpretative rules to the Tariff, which is what the Commissioner has relied upon. It cannot be doubted that these items in the absence of ducting and electric wiring have the essential character of a complete air conditioner. They are obviously intended to be for that use and cannot be put to any other use.

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