

**Commr. of Cus. (Acu) Vs. Hotline Wittis Electronics Ltd.**

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**SooperKanoon Citation :** [sooperkanoon.com/28506](http://sooperkanoon.com/28506)

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

**Decided On :** Jul-10-2002

**Reported in :** (2003)(151)ELT305TriDel

**Judge :** S Kang, a T V.K.

**Appellant :** Commr. of Cus. (Acu)

**Respondent :** Hotline Wittis Electronics Ltd.

**Judgement :**

1. Revenue filed this appeal against the order-in-appeal passed by the Commissioner of Customs. In the impugned order the Commissioner of Customs held that the respondents made import of parts of Tuners for use in the manufacture of T.V. Tuners hence, they are entitled for the benefit of Notification No. 25/99-Cus., dated 28-2-99.

3. The contention of the Revenue is that respondents made import of all the components of T.V. Tuners, except Integrated Circuit and Jumper Wire. The respondents declared all items, the individual components, under the respective headings and claimed the benefit of notification.

The contention of the Revenue is that in view of Rule 2(a) of Rules for the Interpretation of the Schedule to the Customs Tariff Act, the goods imported are to be treated as T.V. Tuners as all the goods taken together attain essential characteristics of a Tuner.

4. The contention of the respondents is that they had imported certain parts, and main parts such as, Integrated Circuit is not imported along with present import. Therefore, the parts imported by the respondents cannot be treated as complete Tuners.

5. The issue involved in this appeal is only whether appellants imported parts of T.V. Tuners or they have imported complete T.V.Tuners. The adjudicating authority admitted the fact that the respondents imported only the components which are to be mounted on bare P.C.Bs. which have also been imported. The adjudicating authority held that only items not imported are IC and Jumper Wire and some minor consumables and after relying on Rule 2(a) of Rules for Interpretation held that the goods in question are T.V. Tuners. We find that the Tribunal in the case of Nippon Precision Bearing Ind. v. Collector of Customs, Bombay, reported in 1997 (90) E.L.T. 57 (Tribunal) held that for interpreting the provisions of notification, Chapter Note or even Interpretative Rules cannot be applied. Notification is required to be interpreted strictly. In the present appeal, the respondent imported only components and it is admitted fact that Integrated Circuit i.e.

I.C. which is imported part of the Tuner is not imported along with the goods in question. In this situation, we find no infirmity in the impugned order. The appeal is rejected.

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