

Commissioner of Customs Vs. Ranutrol Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Dec-23-2002

Reported in : (2003)(85)ECC764

Judge : S Kang, a T V.K.

Appellant : Commissioner of Customs

Respondent : Ranutrol Ltd.

Judgement :

1. This is an application for rectification of mistake in the Tribunal's Final Order Nos. 111-112/2000-B dated 11.3.2002.

2. Shri A. Jain, learned Advocate, submitted that in Para 3 of the Final Order, it has been recorded by the Tribunal that the learned Advocate for the Appellants also mentioned that even the Customs Department had clarified to them on inquiry that the impugned goods are classifiable under Heading 76.15; that Director General of Foreign Trade had also classified the impugned product under the said Heading.

He, further, mentioned that this recording is an error as the Customs Department and DGFT had clarified to the Appellants' query that the impugned goods were classifiable under Heading 94.06 which is apparent from DGFTs' Letter dated 9.4.99 and Commissioner of Customs New Delhi's letter dated 7.1.99. We also heard Shri Jagdish Singh, learned Departmental Representative.

3. It is seen from the letter dated 9.4.99 of DGFT and letter dated 7.1.99 of Customs Department that the said officers had clarified that item 'Shower Cabin' were classifiable under Heading 94.06. In view of this, the sentence commencing with "He also mentioned" and ending with "the said Heading" in para 3 of the Final Order Nos. 111-112/2002-B dated 11.3.2002 will be read as under: He also mentioned that even the Customs Department had clarified to them on query that the impugned goods are classifiable under Heading 94.06; that Director General Foreign Trade had also classified the impugned product under the said Heading.

4. We observe that in the Final Order Nos. 111-112/2002, the Tribunal finally classified the shower cabin under sub-heading 76.15.20 of the First Schedule to the Customs Tariff Act on merit and there is no error apparent on the face of the record as far as the classification of the product is concerned. The ROM application is allowed to the extent mentioned in Para 3 above.

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