Commissioner of Central Excise Vs. Meco Instruments Pvt. Ltd.

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SooperKanoon Citation : sooperkanoon.com/29837

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jan-14-2003

Reported in : (2002)LC120Tri(Mum.)bai

Judge : K Kumar, S T C.

Appellant : Commissioner of Central Excise

Respondent : Meco Instruments Pvt. Ltd.

Judgement :
1. The issue relates to the classification of electrical item 'shunt'.

Shri Ishwar Singh, learned J.D.R. appearing on behalf of the Revenue submits that the item is specifically covered under Entry 85.33 of the Central Excise Tariff and therefore the Assistant Commissioner has rightly classified the same under the said entry. He also relies on the decision of the Commissioner (Appeals) Order dated 28-9-1993 passed in the case of M/s. Automatic Electric. His contention is that the Commissioner (Appeals) has wrongly classified the item under 90.33 when the same is specifically covered under 85.33.

3. After hearing the learned J.D.R. and perusal of the records, we find that since the item in question is specifically covered under Entry 85.33 the Commissioner (Appeals) should not have upset the classification done by the Assistant Commissioner in his order dated 4-10-1996.

4. The appeal filed by the Revenue is allowed and the impugned order is set aside.