

**Commissioner of Central Excise Vs. Wimpy Electronics (P) Ltd.**

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

**Decided On :** Mar-07-2003

**Reported in :** (2003)(157)ELT307TriDel

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

**Appellant :** Commissioner of Central Excise

**Respondent :** Wimpy Electronics (P) Ltd.

**Judgement :**

1. The Revenue filed this appeal against the Order-in-Appeal passed by the Commissioner (Appeals) whereby the benefit of Notification No.13/97-Cus., dated 1-3-97 was allowed to the parts of connectors.

3. The contention of the Revenue is that the respondents made import of parts of connectors and availed the benefit of Notification No.13/97-Cus., which provided concessional rate of duty to parts of connectors for the use in the manufacture of connectors. The contention of the Revenue is that the parts of connectors are not used in the manufacturer of connectors and the same are used in the manufacture of cable assembly. The respondent relied upon the statement of Shri Hitesh M. Shah, Director of the appellants. We have perused the statement. In his statement, Shri Hitesh M. Shah, Director stated that the imported parts are used in the connectors and connectors are further used in the manufacture of cable assembly. This fact is being disputed by the Revenue without any evidence on record. As the appellants had used the parts in the manufacture of connectors,

therefore, the respondents are entitled to the benefit of notification. We find no merit in the appeal and the same is rejected.

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