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Kalyani Sharp India Ltd. Vs. Commissioner of C. Ex. and Cus.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Apr-09-2003

Reported in : (2003)(155)ELT205Tri(Mum.)bai

Judge : J T J.H.

Appellant : Kalyani Sharp India Ltd.

Respondent : Commissioner of C. Ex. and Cus.

Judgement :

1. The appellants manufactured colour television sets. The basic three colours namely red, blue and green are mixed to produce the desired colour effect. This process is called "White Balance". The balance adjustment is done by a machine called "White Balance Checker". This machine was disallowed as capital goods by the Commissioner on the assumption that the machine was for testing purposes.

2. The technical write-up shows that it is not a testing machine. The machine is used in the process of manufacturing of CTVs. The admissibility therefore stands established.

3. Cables are also disallowed. There is no reason given for this disallowance. The judgment of the Tribunal in the case of the C.C.E. v.Jawahar Mills Ltd. as upheld by the Supreme Court has settled this issue in favour of the assessees.

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