Andhra Patrika Vs. Collector of Customs

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SooperKanoon Citation : sooperkanoon.com/315

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : May-11-1983

Reported in : (1983)LC1416DTri(Delhi)

Appellant : Andhra Patrika

Respondent : Collector of Customs

Judgement :

2. The appellants seek the benefit of lower rate of duty provided for in exemption Notification No. 11/77-Cus. in respect of Bobline 45 Automatic Film Processor imported by them for use in their printing industry. The only ground on which their claim has been rejected by the lower authorities is that the subject machine is an automatic film processing as well as paper processing machine and that the exemption is meant for a machine which is exclusively on automatic film processor. The same objection was reiterated by the Department's representative before us. On referring to Notification No. 11/77-Cus., we find that there is no such stipulation therein that the automatic film processor covered thereunder should be exclusively for film processing only. We find that this notification lays down only two conditions : - (1) it should be an automatic film processor falling under heading No. 90.10 of the Customs Tariff Act, 1975, and We find that both these conditions are fulfilled in the case before us.

If, in addition to film processing the machine can perform the other function of paper processing as well, the exemption cannot be denied.

Accordingly, we allow this appeal with consequential relief to the appellants.