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**Central Railway Vs. Collector of Customs**

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**SooperKanoon Citation** : sooperkanoon.com/320

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

**Decided On :** May-12-1983

**Reported in** : (1985)LC1131Tri(Delhi)

**Judge** : B Gujral, Vice, K Rekhi, S Duggal

**Appellant** : Central Railway

**Respondent** : Collector of Customs

**Judgement** :

2. The appellants seek the benefit of the lower rate of duty under Item 72(3)/72(a) of the erstwhile Indian Customs Tariff in respect of Valve, Contact, Seal and Coil which, they urge, are specially designed components for exclusive use on diesel locomotives. During the hearing before us, they showed the relevant catalogue in support of their claim. The Department's representative stated that the subject goods were specifically listed elsewhere in the Tariff and could not therefore be assessed under the residuary Item 72(3).

3. We have carefully considered the matter. We find from the catalogue produced by the appellants that the subject goods bear specific catalogue numbers and the respective drawings show that they are specially designed for exclusive use as components of diesel locomotives. The items of the Tariff preferred by the Department for classification of the subject goods are those which relate to general purpose items of hardware, ironmongery, rubber manufactures etc. We find it highly irrational to assess specially designed components having exclusive

use on some particular machine under such general purpose items relating to hardware etc. For specific machinery components, one must look to the items relating to machinery and components for proper classification. In view of this, while classification of Contact and Coil under Item 73 and 73(1) ICT, respectively, as electrical instruments apparatus and appliances and parts thereof is sustainable, classification of the subject diesel loco engine Valve and Seal under Item 63(18)(b) as pipe fittings and under Item 39(1) ICT as rubber manufactures not otherwise specified, respectively, cannot be sustained. In the absence of any other more specific heading brought to our notice, Item 72(3)/72(a) ICT is the proper classification for the subject Valve and Seal. Accordingly we reject the appeal in respect of Contact and Coil and allow it with consequential relief in respect of Valve and Seal. The appeal is disposed of accordingly.

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