Commissioner of Customs Vs. Tipco Polymers Ltd.

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SooperKanoon Citation : sooperkanoon.com/32662

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Oct-14-2003

Reported in : (2003)(158)ELT633Tri(Mum.)bai

Judge : K Kumar, S T C.

Appellant : Commissioner of Customs

Respondent : Tipco Polymers Ltd.

Judgement :

1. Heard both sides. In this case, the impugned goods were classified by the original authority under subheading No. 3926.90. However, the Commissioner (Appeals) has classified the impugned goods (Foot Bridge of Plastic) under sub-heading No. 3925.99. The Department has come in appeal against the impugned classification ordered by the Commissioner (Appeals). It is the case of the Department that the respondents have themselves admitted in the classification list that foot bridges are made of plastic. The Department has also challenged the contention of the respondents that the impugned goods are 'builders' ware' inasmuch as the Chapter Note 11 for Heading No. 3925 does not specify foot bridges. The Department has also pointed out that the respondents themselves had mentioned that the impugned goods are used by the Defence Forces for crossing rivers, etc.

2. Considering the submissions made by both sides and perusal of case records, related tariff entries and Chapter Note, we are of the considered view that the

impugned goods are appropriately classifiable under sub-heading 3920.90. As such, we set aside the order-in-appeal and restore the order-in-original.

3. The appeal is allowed. Our decision as above was pronounced in the Court on the date of hearing on 10-1-2003.