Peico Electronics and Vs. Collector of Customs

Peico Electronics and Vs. Collector of Customs

SooperKanoon Citation : sooperkanoon.com/3298

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Mar-13-1987

Reported in : (1989)(43)ELT745TriDel

Appellant : Peico Electronics and

Respondent : Collector of Customs

Judgement :
1. The short question involed in this appeal is whether the consignment of ceramic tubes imported by the appellants was correctly classifiable under Heading No. 69.03 of the First Schedule to the Customs Tariff Act, 1975, as claimed by the appellants or under Heading No. 69.10/14 as assessed by the Customs Authorities. By the impugned order dated 30-12-1982, the Collector of Customs (A), Bombay dismissed the claim of the appellants on the ground that they had not produced any evidence to substantiate their claim that the ceramic tubes in question were refractory tubes.

2. In the memo. of appeal preferred before us, it is stated that these tubes are stoppers and should prevent any static charge conduction from pointer to other parts of the meters and the tubes are of very minute size and should possess dimensional consistency. They have enclosed photostat copies of certain pages of what is purported to be the catalogue concerning the subject goods.

3. The appellants did not appear before us and have requested that the appeal might be disposed of on the basis of written submissions. We have, therefore,

heard Smt. D. Saxena, Sr. D.R. for the respondent and perused the record.

4. The documents annexed to the memo, of appeal do not help throw any light, in the absence of any write up or such other explanation, of the technical features pf the ceramic tubes. The lower authorities have not accepted the claim that these tubes are refractory goods in the absence of any evidence to support the claim. Before us also, the claim remains unsubstantiated. We do not, therefore, see any reason to inerfere with the impugned order which is in consequence upheld. The appeal is dismissed as unsubstantiated.