

Commissioner of Central Excise Vs. Kafila Forge Limited

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Nov-20-2003

Reported in : (2004)(167)ELT343TriDel

Judge : S Kang, a T V.K.

Appellant : Commissioner of Central Excise

Respondent : Kafila Forge Limited

Judgement :

2. The Revenue filed this appeal against the Order-in-Appeals passed by the Commissioner (Appeals) whereby the Commissioner (Appeals) held that the transmission shafts and its parts manufactured by the respondents were classifiable under heading 84.83 of the Central Excise Tariff.

3. The contention of the revenue is that the transmission shafts manufactured by the respondents specially designed for use in the motor vehicle of Chapter 87 of the Tariff. Therefore are to be classified under heading as parts of vehicles. We find that this issue is settled by the decision of the Tribunal in the case of Bharat Fritz Werner (P) Ltd. Vs. CCE, Bangalore, 1998 (102) ELT 732 and in the case of Servall Engineering Works Vs. CCE, Coimbatore Vs. Venkatachalapathy Industries, 1999 (106) ELT 176. In these cases, crank shafts, tappet shafts, gear wheels, pulleys and picking shafts are to be classifiable under heading 84.83 of the Central Excise Tariff being specifically covered therein and not as parts of accessories of the machines. In view of the above decisions of the Tribunal, we

find no infirmity in the impugned order.

The appeal filed by the Revenue is rejected.

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