

Pieco Electronics and Vs. Collector of Customs

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : May-19-1987

Reported in : (1989)(42)ELT102aTriDel

Appellant : Pieco Electronics and

Respondent : Collector of Customs

Judgement :

1. The Appellants are not represented but by a letter dated 29-4-1987 they requested for a decision in the matter on the basis of documents submitted by them. Therefore, we heard Sh. D.K. Saha, the Ld. JDR, for the Respondents and perused the papers filed by the Appellants.

2. Shri Saha submitted that in the relevant Bill of Entry the Appellants declared that the imported goods were for Intercoms and are not interchangeable with Wireless Receivers. He pointed out that the goods were assessed as declared by the Appellants and they were cleared for home consumption from Customs control. The Appellants' plea, at a later stage that the goods were meant for Wireless Receiver cannot be accepted in view of the provisions of Sections 149 and 147 of the Customs Act, 1962.

3. Shri Saha further submitted that the Karnataka High Court held that a notification issued under Rule 8 of the Central Excise Rules cannot be made applicable to imported goods to calculate the additional duty of Customs leviable thereon. In this context Sh. Saha cited 1986 (24) ELT 456 (Karnataka) B.S.

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4. We have carefully considered the submissions made by Shri Saha and have also perused the available papers including the Revision Application filed by the Appellants. The position as explained by Sh.

Saha is correct. The Appellate Collector has taken into consideration the Provisions of Sections 147 and 149 of the Customs Act and correctly held that amendments cannot be allowed in respect of the description of the goods in the Bill of Entry when the goods are out of Customs' control. Besides, the Karnataka High Court judgment cited by Shri Saha (Supra) has been followed by the Tribunal in a number of judgments. The present appeal therefore, has to fail on both grounds. We order accordingly and dismiss the appeal.

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