Cotmac Electronics (P) Ltd. Vs. Cce

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SooperKanoon Citation : sooperkanoon.com/35549

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jun-08-2004

Reported in : (2004)(116)LC768Tri(Mum.)bai

Judge : J Balasundarm, A M Moheb

Appellant : Cotmac Electronics (P) Ltd.

Respondent : Cce

Judgement :

1. The issue in dispute, namely, classification of uninterrupted power supply systems and control panels, is no longer res integra as it has been settled by the decision of the larger bench of the Tribunal in the case of Luminous Electronics Pvt. Ltd. v. CCE, New Delhi holding that UPS system fall for classification under Chapter Heading 85.04, and not under heading 85.43 of the Schedule to the CETA, 1985. The assessee's plea is for classification under heading 85.04. Following the larger bench decision, which has been approved by the Supreme Court in Civil Appeal No. 342/2002, we set aside the order of classification under heading 85.43 and allow the appeal.