Commissioner of Central Excise Vs. Pbj Industrial Electronics Ltd.

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SooperKanoon Citation : sooperkanoon.com/35556

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jun-08-2004

Reported in : (2004)(170)ELT412Tri(Mum.)bai

Judge : J Balasundaram, A M Moheb

Appellant : Commissioner of Central Excise

Respondent : Pbj Industrial Electronics Ltd.

Judgement :

1. The issue of classification of the item called 'Corona Treater' arises for determination in the present appeal. According to the Revenue it falls for classification under CETA subheading 8477.10 while the Commissioner (Appeals) has upheld the classification of the machine tinder CETA sub-heading 8477.90.

2. On hearing both sides and noting that the respondents accept that the classification would be under CETA sub-heading 8477.10 nothing further is required to be gone into by us. We therefore hold that the department's contention that the items falls for classification under Heading 8477.10 is correct, set aside the impugned order and allow the appeal.