

Graduate Engineers and Vs. C.C.E.

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SooperKanoon Citation : sooperkanoon.com/36218

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Aug-12-2004

Reported in : (2005)(99)ECC20

Judge : S Kang, N T C.N.B.

Appellant : Graduate Engineers and

Respondent : C.C.E.

Judgement :

2. Heard Departmental Representative. The issue involved in this appeal is in regard to the classification of Gear Ring Halves. The Revenue classified the Gear Rings under Heading 8483.00 of the Central Excise Tariff, whereas appellants claimed the Classification under Heading 8417.00 of the Central Excise Tariff as part of the claim.

3. We find that issue is already settled by the Tribunal in the case of HMT Ltd. (Machine Tool Division) v. Commissioner of Central Excise, Hyderabad, 2003(151) ELT 666 (Tri.-Bang). In this case the Tribunal held that Gears Rings, even if specially designed for machines, are classifiable under Heading 8483 of the Central Excise Tariff. In view of the above decision, we find no merit in the appeal. The appeal is dismissed.