Cce Vs. Voltas Ltd.

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SooperKanoon Citation : sooperkanoon.com/36222

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Aug-12-2004

Reported in : (2004)(117)LC51Tri(Mum.)bai

Judge : J Balasundaram, M T Ali

Appellant : Cce

Respondent : Voltas Ltd.

Judgement :

1. The issue involved in this appeal is the correct classification of Centrifugal Liquid Chiller manufactured by the assessee herein, whether under Chapter heading No. 84.18 of the Schedule to the Central Excise Tariff Act, 1985 as claimed by the respondents or under Chapter Heading No. 84.15 as contended by the department. The Commissioner (Appeals) has accepted the stand of the assessee for classification under Chapter Heading No. 84.18, and hence, the revenue is in appeal against his order.

2. On hearing both sides, we find that it is not disputed, that the question of classification stands decided by the Tribunal Order in the case of Carrier Aircon Ltd. v. CCE, Delhi holding that chiller is classifiable under Chapter Heading 84.18 of the schedule to the Central Excise Tariff Act, 1985. There are subsequent decisions also in the case of the same assessee Voltas Ltd. and Anr. v.CCE, Mumbai-VI vide order No. A/268-271/WZB/04-C-II dated 21.5.2004 : 2004 (115) ECR 284 (T); wherein the Tribunal has expressed the same view on the

classification of the product.

3. Following the ratio of the above orders, we hold that the finding of the Commissioner (Appeals) on classification under Heading No. 84.18 is correct and accordingly, we uphold the impugned order and reject the appeal.