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RamnaraIn and Co. Vs. Collector of Customs

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jul-15-1987

Reported in : (1989)(43)ELT492TriDel

Appellant : RamnaraIn and Co.

Respondent : Collector of Customs

Advocate for Pet/Ap. : Shri. M. Venkataraman

Judgement :

1.The captioned appeal was originally filed as a revision application before the Central Government against the order -in-appeal mentioned above. On the setting up of this Tribunal, the revision application was transferred to it in terms of Section 131B of the Customs Act, 1962, to be disposed of as if it were an appeal filed before the Tribunal.

2. This matter was taken up for hearing today. Shri M. Venkataraman, counsel for the appellant stated that the only issue for determination in the present appeal is whether the imported goods, namely, moulded lens blanks were liable to be charged to additional duty of customs corresponding to the duty of excise leviable under item No. 23A(4) of the First Schedule to the Central Excises and Salt Act. He made it clear that he was not seeking relief in terms of notification No.222/79, which, as the Appellate Collector has noted in his order, was issued subsequent to the importation of the goods in the present appeal. Shri Venkataraman fairly stated that the issue had already been decided by the Tribunal in Order No. 466-483/86-

D dated 1-7-1986 in the case of Gopal Krishna Brothers and Ors., the decision being that such goods fell for classification under item No. 23A(4) of the Central Excise Tariff Schedule. As such, Shri Venkataraman did not submit any other arguments.

3. In view of the previous decision of this Tribunal cited by the counsel for the appellants, the present goods were liable to be charged to additional duty of customs corresponding to the duty of excise leviable under item 23A(4) of the Central Excise Tariff Schedule.

Accordingly, there is no merit in this appeal and it is dismissed.

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