

The Commissioner of Central Vs. Kaygee Foam Pvt. Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Oct-06-2004

Reported in : (2005)(179)ELT452Tri(Mum.)bai

Judge : A Wadhwa, S T S.S.

Appellant : The Commissioner of Central

Respondent : Kaygee Foam Pvt. Ltd.

Judgement :

1. The present appeal has been filed by the revenue against the order of the Commissioner (Appeals), vide which he has classified "Horn Button Assembly and Horn Cover" under he has classified "Horn Button Assembly and Horn Cover" under Chapter sub heading 8708.00 as parts of motor vehicle. On the other hand, the revenue's contention is that such goods are properly classifiable under heading 8512.00 as signal equipments.

2. After hearing both sides duly represented by Shri S Narayanan, Ld Advocate and Shri. Vimlesh Kumar, SDR, we find that the issue is no more res-integra and has been decided by the Tribunal in the case of Addom Vs. Collector of Central Excise, Bangalore reported in 1997 (96) ELT 592 (T). In the said decision, the Tribunal after taking into account the section note 2 (f) of Section XVII and explanatory notes to HSN has held that the electric horns, which are to be fitted in four wheeler and two wheeler are properly classifiable under heading 85.12 and not as parts of motor vehicles. Inasmuch as the horn button assembly and the

horn cover produced by the respondents are parts of horns and are nothing else but electrical sound signaling appliances, the same are to be held as classifiable under heading 85.12, in terms of the Tribunal decision referred supra. We accordingly, set aside the impugned order and allow the appeal filed by the revenue.

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