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Subbiah Foundry Vs. Collector of C. Ex.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Oct-05-1987

Reported in : (1989)(42)ELT102TriDel

Appellant : Subbiah Foundry

Respondent : Collector of C. Ex.

Judgement :
1. The learned counsel for M/s. Subbiah Foundry, Coimbatore, requested condonation of the delay of 1 month 19 days in filing this appeal.

After hearing both sides, we condoned the delay and proceeded to hear the case on merits.

2. Mr. Tankala learned counsel for M/s. Subbiah Foundry, Coimbatore, said he adopted all the arguments advanced on behalf of M/s. Texino Industries, Coimbatore, in Appeal No. E. 1904/83-B1.

3. The learned SDR for his part said his arguments would be the same as in the.

4. In the Texmo Appeal E. 1904/83-B1, we announced our judgment in order No. 569/87-B1 dated 31-8-1987 and held that the rotor and the stator of a monoblock pump were parts of an electric pump and were classifiable under Item 30-D. We rule similarly here and reject this appeal.

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