Commissioner of Central Excise Vs. A.J. Industries

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jun-17-2005

Reported in : (2005)(188)ELT428Tri(Mum.)bai

Judge : J Balasundaram, Vice, A M Moheb

Appellant : Commissioner of Central Excise

Respondent : A.J. Industries

Judgement :

1. The issue for determination in this appeal is correct classification of "Horn Button Assembly manufactured and cleared by the respondent herein during the period in dispute. According to the Department, the goods are in nature of signaling equipment covered by CETA sub-heading 8512.00 and not under sub-heading 8708.00 as held by the lower appellate authority as parts of motor vehicle.

2. None appears for the respondent in spite of notices. We have heard the Ld DR and perused the records. As per Section Note 2(a) of Section XVI of the Central Excise Tariff Act, 1985 covering chapters 84 & 85, it is observed that parts, which are goods included in any of the heading of chapter 84 or 85 (other than heading 84.85 and 85.48) are in all cases to be classified in their respective heading. The goods are signaling, wind screen, wiping equipment used for cycles or motor vehicles" by virtue of Note 2(a) of Section XVI. The goods would therefore be covered under CET sub-heading 8512.00, in the light of the tribunal's decision in the case of Shaun Products v. Collector - 1997 (96) ELT 184 (Tri.) approved by

the Larger bench in the case of Commissioner of Central Excise, Mumbai-I v. Unicon Connectors (P) Ltd - 2001 (131) ELT 604.