

Collector of Customs Vs. Eimco Elecon (India) Ltd.

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SooperKanoon Citation : sooperkanoon.com/4022

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Dec-16-1987

Reported in : (1989)(42)ELT259TriDel

Appellant : Collector of Customs

Respondent : Eimco Elecon (India) Ltd.

Judgement :

1. The issue that arises in this appeal is that whether the "Load Haul Dumpers" is a motor vehicle for transport of persons, goods or materials, assessable under Heading 87.02(1) or is a "Loading Machine" assessable under Heading 84.22.

2. Shri J. Gopinath, SDR submitted that the Board had made a reference to CCCN and after addressing the DGTD has decided to classify the "Load Haul Dumpers" under Heading 84.22. He, therefore, states that he has instructions not to press this appeal.

In the circumstance stated by the SDR, the appeal is dismissed as "not pressed".