Spire India Vs. Commissioner of Central Excise

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Feb-27-2006

Judge : J Balasundaram, Vice-, A T K.K.

Appellant : Spire India

Respondent : Commissioner of Central Excise

Judgement :

1. The issue for determination in these appeals is the classification of different types of nuts, springs, washers, lock rings, lock plate, lock clips, flywheel etc. manufactured by the appellants herein. They had claimed classification of different types of washers and nuts under CET sub-heading 8538.00 as parts suitable for use solely or principally with the apparatus of Heading Nos. 85.36, 85.37 and 85.38 and also under CET sub-heading 8409.00 as parts of engine, and classified locks etc. as automobile parts under CET sub-heading 8708.00 and 8714.00. The authorities below have classified nuts under CET sub-heading 7318.10, washers and lock clips etc. under CET sub-heading 7318.90 and springs under CET sub-heading 7320.00. Hence, these appeals.

2. None appears for the appellants in spite of notice; hence we heard learned SDR and perused the records.

3. We find that the lower authorities have rightly relied upon Section Note 1(9) to Section XVI, Note 2 to Section XVII and Note 2 to Section XV of the Central Excise Tariff Act, 1985 to hold that the items are parts of general use and

excluded from Section XVII (under which Chapter 87 falls). Since Chapter Heading 73-18 specifically covers nuts and washers, it has been rightly held that their end use is irrelevant.

As regards springs, there is a specific heading, viz. 73-20. Chapter Heading 73-18 also covers similar articles of iron and steel and, therefore, clips and lock clips which are similar to nuts & bolts and rivets, will fall for classification under CET sub-heading 7318.90. The learned SDR's reliance on the Tribunal's orders in the case of CC Madras v. Andhra Pradesh Paper Mills Ltd. holding that washers and retaining rings are parts of general use classifiable under Heading 73-18 of the Customs Tariff and Kirloskar Pneumatic Co.

Ltd. v. CC Bombay holding that parts of general use such as springs of all types, made of iron and steel, are classifiable under Heading 73-20 of the Customs Tariff Act, 1975 even though they may be identifiable as parts of machinery such as compressors or motor vehicles, is well founded. The Kirloskar decision has been upheld by the Supreme Court as seen from Collector v. Kirloskar Pneumatic Co.

Ltd. of the dismissal of the appeal filed by 4. In the light of the above, we uphold the impugned order on classification of the disputed items under Chapter 73 and reject the appeals.