

Commissioner of Cus. and C. Ex. Vs. Delta Electronics

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SooperKanoon Citation : sooperkanoon.com/42230

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Mar-22-2006

Judge : S Kang, Vice-, N T C.N.B.

Appellant : Commissioner of Cus. and C. Ex.

Respondent : Delta Electronics

Judgement :

1. Heard both sides. Revenue filed this application for stay of operation of the impugned order.
2. Respondents made import of as part of Compact Fluorescent Lamps (CHC). Commissioner in the impugned order held that anti-dumping duty was leviable in respect of CFC with Choke or without Choke. The goods in question which are imported by the respondent are only one part of CFC and it cannot be said to be a CFC with or without choke. In view of this finding, we find no merit in this application. The same is dismissed.