Hmt Limited Vs. C.C.

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SooperKanoon Citation : sooperkanoon.com/4245

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Mar-17-1988

Reported in : (1988)(17)ECC45

Appellant : Hmt Limited

Respondent : C.C.

Judgement :

1. The appellants M/s. HMT Limited claimed, in connection with the import by them of a Sound Vibration Analyzing System, assessment in terms of Notification No. 243/78-Cus., dated 26.12.1978, claiming that the same fell under serial No. 5 of the table to the notification. The Assistant Collector as well as the Collector (Appeals) having rejected the same this appeal has been filed.

2. We have heard Shri Sunil Sharma, Purchase and Liaison Officer of the appellants and Smt. Zutshi for the department.

3. For benefit under Notification 243/78 the goods, falling under Chapter 90 CTA, should have been designed for testing purpose in the automotive industry. From the order of the Collector it is clear that the subject goods are capable of use in several diverse industries and are not specially designed for use in the automotive industry only. The Collector observed that this fact has not been disputed by the appellants. Nor has any catalogue etc. been produced before us to controvert this conclusion of the Collector. The argument for the appellants is only that they proposed to use this machinery for testing in their tractor unit only and therefore

they would qualify for benefit under Notification 243/78. As earlier mentioned, benefit under notification would be available only to goods designed for testing purposes in the automotive industry. In so far as the subject goods are not specially designed for the said purpose but appear to be general purpose machine for use in various industries, we hold that the lower authorities rightly rejected the benefit claimed under the notification.