

General Manager (Stores), Vs. Collector of Customs

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jul-01-1983

Reported in : (1983)(14)ELT2047TriDel

Appellant : General Manager (Stores),

Respondent : Collector of Customs

Judgement :

1. In this Revision application, transferred to this Tribunal and heard by us as an appeal pursuant to Section 131B of the Customs Act, 1962, the Appellant seeks reassessment of Items 3 to 7 of the Bill of Entry at 40% ad-valorem under the Heading 85.18/27(3) instead of at 60% under Heading 85.18/27(1).
2. The Appellant would appear to have failed to produce any evidence, whatsoever, for the claim and it was accordingly rejected as unsubstantiated by the Assistant Collector of Customs.
3. In appeal the Appellate Collector rejected this particular claim while allowing others.
4. The goods in question are Insulators which had been imported along with various spares. They are used as high voltage Insulators of main Insulating Switches provided in MANEMU coaches. Their working voltage is 1500 Volts.
5. We have heard the representative of the Appellant, Shri T.C.Francis, an Asstt. Electrical Foreman in the Central Railways and Shri K.K. Ajwani, JDR for the

Respondent.

6. A perusal of the relevant Tariff Item Heading No. 85.18/27 would reveal that it comprehends- (i) an electrical apparatus for making and breaking electrical circuits for the protection of electrical circuits, or for making connections to or in electrical circuits; resistors; switch boards and control panels, as well as ; (ii) Insulators of any material and insulating fittings for electrical equipment.

7. Heading No. 85.18/27(3) does not, however, specifically provide for Insulators or insulating fittings. It specifically speaks of electrical apparatus for making and breaking electrical circuits for the protection of electrical circuits or for making connections to or in electrical circuits; resistors; switch boards and control panels only, that is to say, it speaks only of those described in sub-para (i) of Para 6 supra.

8. In other words, 85.18/27(3) speaks of various other items comprehended within 85.18/27 but not Insulators or insulating fittings.

An Insulator of the type imported by the Appellant cannot, therefore, fall within 85.18/ 27(3).

9. It is not the Appellant's contention that it falls under any other Heading of the Import Tariff.

10. It has, therefore, necessarily to come within 85.18/27(1) as it is not elsewhere specified. Accordingly, we hold that assessment of the Insulators in question under 85.18/27(1) was proper. The Appeal, therefore, fails and is dismissed.

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