

**B. Square Electronics Vs. the Commissioner of Central**

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**SooperKanoon Citation :** [sooperkanoon.com/43559](http://sooperkanoon.com/43559)

**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

**Decided On :** Aug-31-2006

**Reported in :** (2006)(113)ECC546

**Judge :** A Wadhwa, S T S.S.

**Appellant :** B. Square Electronics

**Respondent :** The Commissioner of Central

**Judgement :**

1. The dispute in the present appeal is as regards the correct classification of the appellant's products called by "Degaussing Coils". Whereas the appellant claimed the classification under heading 8929.00, revenue's claim is under heading 8544.00. Originally, the Assistant Commissioner accepted the appellant's contention on the ground that such Coils are specifically used in TV Sets, and as such, has to be classified as a part of TV falling under heading 8529.00. On appeal by the revenue, the Commissioner (Appeals) reversed the above order of the Assistant Commissioner. Hence the present appeal.

2. After hearing both sides, we find that the appellant's main contention is that "Degaussing Coils" has the effect of neutralizing the magnetic field generated during the start of the Television Set otherwise there will be colour patch on the colour TV screen. To remove this colour patch, degaussing coil is placed around the picture tube inside the-Colour TV. Hence it is a part of a Colour TV Set.

3. However, we find that the above submissions made by the Ld. Advocate are not supported by any documentary evidence or expert's opinion. As regards the nature and function of the products in question, we feel that while deciding the classification of the product, which is technical in nature, the same is required to be established with the help of expert's opinion, for which purpose, we set aside the impugned order and remand the matter to the original adjudicating authority for denovo decision. Both sides are at liberty to produce evidence in support of their claim.

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