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Commissioner of Customs Vs. Ses Technology Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Oct-06-2006

Judge : J Balasundaram, Vice-, V T M.

Appellant : Commissioner of Customs

Respondent : Ses Technology Ltd.

Judgement :

1. We have heard both sides on the appeal filed by the Revenue against the order of the Commissioner (Appeals) Airport extending the benefit of exemption from payment of CVD on cooling fans and heat sinks imported along with microprocessor in terms of notification No.6/2002-C.E.2. We find that the Commissioner (Appeals) has relied upon the literature produced to hold that the cooling fans and heat sinks are integral part of microprocessor. He also holds that the cooling fans and heat sinks are fully integrated with the micro processor and packed as one composite unit. Both micro processor as well as cooling fan have been classified by the original authority under the tariff heading 84733010 of the CTA. In these circumstances, the Revenue's contention that the benefit of the notification is not available is not tenable for the reason that as per the S. No. 261A of the table to the notification, micro processor of computers other than mother boards, floppy disc drive, hard disc drive and CD-ROM drive falling there under chapter heading 84.71 or 84.73 of the CTA are eligible for exemption, and the goods in question are parts of micro processor for computers other than mother boards. We, therefore, held that the Commissioner (Appeals) has rightly

extended the benefit of the notification and accordingly upheld the impugned order and reject the appeal.

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