

## Hides Vs. Commissioner of Customs

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**SooperKanoon Citation :** [sooperkanoon.com/45831](http://sooperkanoon.com/45831)

**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT Tamil Nadu

**Decided On :** Jul-12-2007

**Judge :** P Chacko, K T P.

**Appellant :** Hides

**Respondent :** Commissioner of Customs

### **Judgement :**

1. The short question which arises for consideration in this case is whether the "NYLON ZIPPER LONG CHAIN WITHOUT SLIDER" imported by the appellants and cleared under bill of entry dated 06.12.1999 is eligible for the benefit of exemption under Customs Notification No. 20/99 dated 28.02.1999 (S.No. 294). The Notification, at S.No. 294 thereof, exempted fasteners from payment of duties of Customs. The bill of entry classified the imported item under Heading 96.07 of the First Schedule to the Customs Tariff Act. Fasteners are classifiable under this heading. It appears that the lower authorities denied the benefit of the Notification to the appellants by holding the view that the item would not become a fastener without slider. Learned Counsel relies on FSN Notes and the Tribunal's decision in Zip Industries Ltd. v. Commissioner of Central Excise, Chennai in support of his contention that, even without slides (sliders), the imported item could be considered as fasteners and accordingly learned Counsel has claimed the benefit of the Notification. Learned SDR has reiterated the reasoning of the lower authorities. After considering the submissions, we are of the view that it would be too narrow a construction of the relevant entry in the Notification, to deny its

benefit to the appellants. The Tariff and FISN Notes indicate that fasteners and parts thereof are classifiable under Heading 96.07. We find that the item imported by the appellants was fastener without slide. The Notification mentioned 'fastener' and classified it. under Heading 96.07. The Revenue has no case that the imported item was used or usable for any purpose other than zip-fastening. We are of the view that the benefit of the Notification should be extended to the zippers imported by the appellant. Therefore, we set aside the impugned order and allow this appeal.

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