

**Cce Vs. Designs and Prototypes**

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**SooperKanoon Citation :** [sooperkanoon.com/46706](http://sooperkanoon.com/46706)

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

**Decided On :** Dec-27-2007

**Reported in :** (2008)(127)ECC174

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

**Appellant :** Cce

**Respondent :** Designs and Prototypes

**Judgement :**

1. This appeal deals with the question of eligibility to Automatic Voltage Stabilizers to the concessional effective rate of duty in terms of Sl.No. 255 of Notification No. 5/98 dated 02.06.98. The entry at Sl.No. 255 of Notification No. 5/98 reads as follows: In the order impugned in the appeal, the revenue has sought to vacate the decision of the Commissioner (Appeals) to the effect that automatic voltage stabilizers are eligible for the exemption extended to goods at Sl.No. 255 of the Notification No. 5/98 (supra).

2. We have heard the Ld. SDR who reiterates the grounds of appeal. He submits that the Commissioner (Appeals) decided the dispute in the light of opinions procured by the respondent from the Bureau of Indian Standards and another expert. The Notification contained a clear description of the item entitled to exemption in the explanation under the entry at Sl.No. 255. The Commissioner misdirected himself in following extraneous authorities when the notification itself contained an unambiguous description of the goods entitled to the exemption.

4. We have carefully considered the case records and the submissions of the Ld. SDR. Explanation in the notification No. 5/98 for 'Programmable Process Controllers' referred to at Sl.No. 255 reads as follows: Explanation -- 'Programmable Process Controllers' means an automatic regulator of electrical quantities, or an instrument or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.

The impugned goods are Automatic Voltage Stabilizers. Voltage stabilizers are devices that ensure supply of electricity at a constant voltage of incoming electricity at varying voltages. Therefore, the impugned goods satisfy the definition of programmable process controllers as an automatic regulator of electrical quantities, electrical quantity in the instant case being voltage of electric current. Therefore, voltage stabilizers are not covered by exemption intended for goods other than programmable process controllers. In the circumstances, we set aside the impugned order and allow the captioned appeal filed by the Revenue.

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