

D.E.S.U. Vs. Collector of Customs

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Nov-11-1983

Reported in : (1984)(15)ELT425TriDel

Appellant : D.E.S.U.

Respondent : Collector of Customs

Judgement :

1. This is a revision application (hereinafter called "appeal") filed before the Central Government which under section 131B of the Customs Act, 1962, stands transferred to this Tribunal to be disposed of as if it were an appeal presented before the Tribunal.

2. In this appeal the appellants imported parts of Coal Mill and Boiler which were classified by the Custom House under item 84.63, CTA. The appellants submitted that these are correctly classifiable under 84.01/2 of the CTA. In support of their argument they submitted that the imported goods are not parts of Journal Head or Journal Housing but are actually Journal Head and Journal Housing as per Bill of Entry. The authorities below held that the imported goods namely Journal Head, Journal Saddle and lower Journal Housing were Bearing Housing and therefore classified them under 84.63, CTA. The appellants argued these are not Bearing Housing but parts of Coal Mill and Boiler and accordingly claimed assessment under 84.01/2, CTA.3. The learned representative for the Department submitted that these are parts of some machinery and have been described as "Spares for Unit No. 1" in the Bill of Entry. He referred to section note 2 (a) to section 16 as

well as the Interpretative Rules and submitted that goods of a kind described in any of the headings of chapter 84 are in all cases to be classified in the respective headings and the goods bearing Housing is specifically mentioned under 83.63, CTA.4. As the appellants in reply argued that Journal Housing, Journal Saddle and Journal Head are not bearing housing, the learned SDR was asked to prove his submission that these were bearing housing. A day's time was given when Shri K.V. Kunhikrishnan, the learned SDR brought to our notice Anders New Mechanical Dictionary, page 386 wherein Journal was defined to be "Those portions of a shaft or axle, which work within the bearings." From this book it is also seen that Journal Bearing was said to be "The separate step or "brass" fitted into a journal box, with which the axle comes into contact." The Journal Bearings were described as follows:- "A support including a cap and pillar surrounding a shaft journal.

The practice of lining a journal boxes with a metal that is sufficiently fusible to be melted in a common ladle is not always so much for the purpose of securing anti-friction properties as for the convenience and cheapness of forming a perfect bearing in line with the shaft without the necessity of boring it. Boxes that are bored, no matter how accurately, require care in fitting and attaching them to the frame or other parts of a machine." We have also referred to pages 12-43 (especially pages 42 and 44) of the book Kent's Mechanical Engineers' Handbook, Editor 'Colin Carmichael' Twelfth Edition. From the drawings given on pages 42 and 44 of this book the argument of the learned SDR is borne out. Illustration numbers 72, 82 and 83 show how Journal, Bearing and Shaft are connected together. On a perusal of these we are of the opinion that the imported goods are bearing housing and therefore were correctly assessed under item 84.63 CTA. In the circumstances we dismiss the appeal.

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