

B.H.E.L. Vs. Collector of Customs

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Nov-30-1983

Reported in : (1987)(31)ELT93TriDel

Appellant : B.H.E.L.

Respondent : Collector of Customs

Judgement :

1. The appellants imported a consignment of "Rectilinear Conductive Potentiometers and L.V.D.P. Displacement Transducer" valued at Rs. 11,156/- for use as component parts requiring in the assembly of Water Turbine under heading 84.07, CTA, 1975. The Customs authorities assessed the goods on merits under item 85.18/27(1) CTA, 1975, at the rate of 100%-20%+ 896. The appellants claimed for re-assessment of the goods under Customs Exemption Notification No. 35/79 dated 15-2-1979 and their claim was rejected as unsubstantiated in the absence of the end-use affidavit and a DGTD Certificate along with their appeal to the Appellate Collector the Appellants submitted the end-use certificate as well as. Duty Exemption Certificate signed by their General Manager, as required under the aforesaid notification. The relevant catalogue of the components and assembly drawings for the Turbine were also submitted. The Collector (Appeals), however, rejected the appeal as unsubstantiated since he could not connect these items with those shown in the drawings.

2. In the Revision Application filed before the Central Government and which has been transferred to the Tribunal for disposal as an appeal u/s 131B(2) of the

Customs Act, 1962, the appellants have submitted the end-use affidavit, the essentiality certificate, the drawings and the catalogue. They also submitted additional documents, namely, drawing of G.V. Servomotor indicator and drawings of Electro Hydraulic Governor which show the actual use of the potentiometers and the Displacement Transducers as components of the Water Turbine.

3. The Sr. Departmental Representative maintains that the appeal was rightly rejected by the Appellate Collector because these documents had not been produced before him. He has, however, no objection to the admission of the appeal if these additional documents are admitted by the Bench.

4. The Bench has considered carefully the submissions made by both the parties and admits the additional evidence given by the appellants. The goods are clearly the component parts of Water Turbine which are classified under Tariff Item No. 84.07 CTA, 1975 and eligible for exemption of Customs Duty under Notification No. 35/79 dated 15-2-1979 as amended. The Bench therefore, sets aside the order of the Appellate Collector and allows the appeal.

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