

Collector of Customs Vs. Jayashree Insulators

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Sep-27-1994

Reported in : (1994)(74)ELT306TriDel

Appellant : Collector of Customs

Respondent : Jayashree Insulators

Judgement :

1. Collector of Customs, Calcutta has filed two appeals being aggrieved from the orders passed by the Collector of Customs (Appeals), Calcutta.

Simultaneously, he has also filed two stay applications. Shri B.K.Singh, the learned SDR, has appeared on behalf of the applicant-Collector. He pleaded for the exercise of inherent powers.

The only ground stated by appellant was that the respondent had imported fax machine having the additional facility of telephone answering system and that since the notification extends benefit of concessional rate of duty to the equipment if imported separately. As such Shri B.K. Singh pleaded that the concession of the same benefit of Notification No. 59/88-Cus. cannot be extended. Nobody is present on behalf of the respondents.

2. We have heard the learned SDR and have also gone through the records. The mere fact that the fax machine has got an additional function of telephone answering system cannot take away with the benefit of Notification No. 59/88-Cus.

The Tribunal in the case of Associated Millers Pvt. Ltd. v. Collector of Customs, Madras reported in 1991 (50) E.L.T. 633 (Tri.) had held as under :-Collector of Customs v. Blue Star Ltd. reported in 1990 (50) E.L.T. 186 (Para 8) had held as under :-Collector of Customs v. Office Photostat Printers 3. In view of the above discussion, we do not find any justification for the exercise of inherent powers. Even otherwise, the respondents appear to have a good case on merits. Accordingly, the applications for grant of stay are rejected.

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