

Engine Valves Ltd. Vs. Union of India

Engine Valves Ltd. Vs. Union of India

SooperKanoon Citation : sooperkanoon.com/797834

Court : Chennai

Decided On : Aug-01-1990

Reported in : 1994LC519(Madras); 1992(58)ELT25(Mad)

Judge : Kanakaraj, J.

Acts : [Customs Tariff Act, 1975](#)

Appeal No. : Writ Petition Nos. 9755 to 9764 of 1982

Appellant : Engine Valves Ltd.

Respondent : Union of India

Advocate for Def. : Shri P. Narasimhan, Sr. Central Govt. Standing Counsel

Advocate for Pet/Ap. : Shri Sriram Panchu, Adv.

Judgement :

ORDER

1. In all these writ petitions, the question is whether the valve steel should be classified under Clause 1 of 73.15 of the Customs Tariff or whether it should be classified under Clause 2 of 73.15 of the Customs Tariff. According to the Revenue it must be classified as Stainless steel under Clause 2 and according to the petitioners it should be classified under Clause 1 which will entitle them to a lesser Customs Duty. It is not disputed before me that subsequent to the filing or

writ petitions, the Collector of Madras in his order dated 18-5-1985 made in C3/1809 and 1810/83 and C3/86/1984 has accepted the contention of the petitioners and has held that the Valve Steel in question is different and distinct from Stainless Steel and therefore eligible to be classified under 73.15(1) of Customs Tariff. The learned Counsel, appearing for the respondents says that the authorities are now following the said judgment of Collector of Madras (Appeals). In view of this, all the writ petitions are allowed and there will be a direction to classify the Valve Steel involved in these cases under 73.15(1) of the Customs Tariff and consequent refund to the petitioners in payment of duty. The writ petitions are ordered in the above terms. There will be not order as to costs. It is stated that the petitioners have given bank guarantees for the difference of the amount pending disposal of the writ petitions. It goes without saying that the bank guarantees will be discharged and released in favour of the petitioners.

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com