Collector of Customs Vs. Sagar Electronics

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Mar-22-1996

Reported in : (1996)(85)ELT298TriDel

Appellant : Collector of Customs

Respondent : Sagar Electronics

Judgement :
1. These are Revenue appeals against the Order-in-Appeal passed by the Collector (Appeals). The learned Collector held that the imported items namely 'Bezel' fitted with glass is covered by Public Notice No. 32 (PN) 92-97, dated 17-7-1992 subject to the condition prescribed therein. The learned Collector is aggrieved with this order only with regard to one item Bezel fitted with glass. The Department has not challenged the order pertaining to metal price. Therefore, the present appeals of the Revenue are only with regard to the import of 'Bezel fitted with glass'. The contention of the Revenue is that this item is covered by negative list of import and therefore, the goods required licence and as there was no licence it has contravened the provisions of Import & Export (Control) Act. The case was taken up for hearing.

Learned Advocate for the respondents submitted that the issue is no longer res Integra as such issue has already been decided in batch of appeals as in the case of Collector of Customs, Jaipur v. India Watch Parts Manufacture and other as per Final Order No. A/1102-1112/93-NRB, dated 31-12-1993. Learned Advocate also submit that its cross appeal is also be disposed of today.

2. Learned DR. for the Revenue after going through the copy of the order reiterated the cross appeal.

3. I have carefully considered the submissions made by both the sides and have perused the records. The question that came up for consideration in the case of Collector of Customs, Jaipur v. India Watch Parts Manufacturer is as to whether the importers could import 'Bezel fitted with glass' without import licence and as to whether the same was covered by Public Notice No. 32(PN)92-97, dated 17-7-1992 subject to the prescribed condition. The Tribunal has considered this question in batch of 11 appeals filed by the Revenue and after a very detailed discussion held that the item 'Bezel fitted with glass' did not require licence and the same was being cleared by the Customs House as established practice. Ultimately, it is held that the appellants do not require licence under the relevant policy for import of 'Bezel fitted with glass'. Therefore, the appeals of the Revenue were dismissed. In this particular matter, the issue, being covered by the said judgment of the Tribunal, as the import pertains to the same period also, therefore, following the ratio of the Tribunal's judgment, these reference appeals are rejected. The cross appeal of the respondent is also rejected as the same is in the form of written submissions.