Ses Technologies Ltd. Vs. Commissioner of Customs, Chennai

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SooperKanoon Citation : sooperkanoon.com/942085

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Chennai

Decided On : Jun-08-2010

Judge : The Honourable Ms. Jyoti Balasundaram, Vice President &Amp; the Honourable Dr. Chittaranjan Satapathy, Technical Member

Appeal No. : Appeal No.C/111 of 2003

Appellant : Ses Technologies Ltd.

Respondent : Commissioner of Customs, Chennai

Advocate for Pet/Ap. : Shri R.Parthasarathy, Consultant. Shri V.V.Hariharan, JCDR.

Judgement :

Per Jyoti Balasundaram

The issue in dispute in this appeal is the correct classification of item imported by the assessees and declared as micro processor and integrated circuit board.

2. On hearing both sides, we find that the issue stands decided by the Tribunal in the assessee’s own case as seen from 2006 (201) ELT 562 holding that the item is part of computer classifiable under Chapter Heading 8473 30 10 of the CETA-75 and eligible to the benefit of exemption in terms of Notification No.23/98-Cus. as per Sl.No.188 of the Table to the Notification. The above decision has been followed in HCL Infosystems Ltd. and two others Final Order No.1287-1289/07 dt.

22.10.07. Following the ratio of the above decisions, we set aside the impugned order by which the goods have been denied the benefit of the notification, and allow the appeal.