

**Coll. of Central Ex. Vs. Best and Crompton Engineering**

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**SooperKanoon Citation :** [sooperkanoon.com/9431](http://sooperkanoon.com/9431)

**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

**Decided On :** Apr-22-1996

**Reported in :** (1996)(85)ELT281TriDel

**Appellant :** Coll. of Central Ex.

**Respondent :** Best and Crompton Engineering

**Judgement :**

1. The issue for determination in the above appeal filed by the Revenue against the order dated 8-5-1986 passed by Collector of Central Excise (Appeals), Madras is the classification of Slurry Pumps manufactured by the respondents herein.
2. The claim of the assessee/respondents is that the pumps in question are classifiable under TI 30A of the Central Excise Tariff as Power Driven Pumps while the Department's contention is that classification under TI 68 would be correct as TI 30A is confined to Power Driven Pumps meant for liquids and that slurry is not a liquid but a mixture of liquid and solid in the form of paste.
3. The respondents have asked for a decision on merits on the basis of earlier order of the Tribunal classifying an identical item under T.I.30A. Hence, we heard the learned DR and perused the records and the judgment cited.
4. We find that the issue regarding classification of an identical item was decided by the Tribunal in the case of Collector of Central Excise v. Fair Bank Morse (I) Ltd. reported in 1993 (68) E.L.T. 153 (Tribunal) wherein the Tribunal had held that

sewage is nothing but waste water and a liquid and since sewage is muddy water which is a liquid, the power driven pump lifting sewage is a power driven pump for lifting liquids and hence, classifiable under TI 30A to the Schedule of the Central Excise Tariff. This decision of the Tribunal has been followed in the respondents' own case in Appeal No. E/1223 /85-B1. The above cited decisions apply on all fours (sic) to this case and hence, respectfully following the ratio thereof, we uphold the impugned order and reject the appeal.

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