Eta Engineering Private Ltd Vs. Commissioner of Central Excise, Mumbai

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SooperKanoon Citation : sooperkanoon.com/943380

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Chennai

Decided On : Oct-06-2010

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

Appeal No. : Appeal No.E/723 of 2003

Appellant : Eta Engineering Private Ltd

Respondent : Commissioner of Central Excise, Mumbai

Advocate for Pet/Ap. : Shri Muthu Venkatraman, Advocate. Ms. Uma Maheswari, Advocate. Shri V.V. Hariharan, JCDR.

Judgement :

Per Jyoti Balasundaram

1. The issue in dispute in the present appeal namely classification of “ducts” manufactured out of G.I. sheets stands settled by the decision of the Tribunal in the assessee’s own case reported in 2006 (197) ELT 372 which has been upheld by the apex court by rejection of the Revenue’s appeal against the Tribunal’s order, as seen from 2006 (200) A138 (SC). It has been held that goods in question, which are identical to the goods in the present case, fall for classification under Heading 73.08 as part and parcel of the air-conditioning system as claimed by the assessees. The result of classification under Heading 73.08 is that goods would be exempt from payment of duty. Although the Commissioner in the present

impugned order has held that classification will be under Heading 73.04, in view of the apex court’s decision cited supra, we do not uphold the classification under Heading 73.04 but under Heading 73.08.

2. The appeal is disposed of in the above terms.