

Commissioner of Central Excise, Pondicherry Vs. Numeric Power Systems Ltd

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Chennai

Decided On : Sep-08-2010

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

Appeal No. : Appeal No.E/711 of 2003

Appellant : Commissioner of Central Excise, Pondicherry

Respondent : Numeric Power Systems Ltd

Advocate for Pet/Ap. : Shri C. Dhanasekaran, SDR. Ms. Uma Maheshwari, Advocate.

Judgement :

Per Jyoti Balasundaram

1. The issue in dispute in the present appeal of the Revenue is whether UPSS is covered under clause (a) of Sl.No.1 of the Table appended to Notification No.10/97-CE dt. 1.3.97.

2. On hearing both sides, we find that this issue had come up for consideration before the Tribunal in the appeals filed by the same assessees and vide Final Order No.1575-1577/09 dt. 29.10.09, the Tribunal has held that since UPSS, as

seen from the literature produced, is equipment to protect perils such as spikes, surges, voltage fluctuations, blackouts and other aberrations, it is covered under clause (a) of Sl.No.1 of the Table to Notification No.10/97 and the benefit of exemption under the notification is available to the goods in question. Following the ratio of the above order, we uphold the present impugned order of the Commissioner (Appeals) and reject the appeal of the Revenue.

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