
(1998) 08 CEGAT CK 0001

In the Customs, Excise And Gold (Control) Appellate Tribunal

Case No : 1807/98-WZB/C-II; C/669/91-BOM

Ardil Surgical Company Private Limited

APPELLANT

Vs

Commissioner of Customs

RESPONDENT

Date of Decision : 01-08-1998

Acts Referred:

Citation : (1998) 08 CEGAT CK 0001

Hon'ble Judges : Gowri Shankar, G. N. Srinivasan

Advocate : A. R. S. Kumar

Final Decision : Appeal allowed

Judgement

Gowri Shankar, Member (T)

1. The question for consideration in this appeal is whether ceramic moulds also describes as porcelain formers imported by the appellant would qualify for concessional assessment in terms of Notification No. 18/89-Cus. for basic duty and Notification No. 142/90-Cus. for additional duty.
2. Appellant absent, despite notice. We have heard the Departmental Representative and perused the papers.
3. The subject Notification No. 18/89 describes the goods exempted by item "rubber surgical glove making plant in the shape of rectangular/oval frame, consisting of endless chain, porcelain forms, dipping devices with tanks, drying, beading and forms cleaning devices, panel control, ball mill, roater and testing devices." It is the contention of the appellant that since porcelain formers imported by it specifically figures in the notification, it is entitled to the notification. The Notification exempts rubber surgical glove making plant in the form described in the schedule. It is clear from the schedule that the exemption is to the entire plant consisting of the components mentioned therein. The exemption therefore will not be available to only one component. Porcelain formers are listed in the Schedule to the notification not because they are entitled to the exemption notification but because they are part of the plant

which alone is entitled to notification. The benefit of notification has been rightly denied. Consequently the benefit of Notification No. 142/90 which exempts from auxiliary duty goods which are partially or generally exempted from basic duty by virtue of any of the notification specified therein would also not be available.

4. Appeal dismissed.