(1997) 02 SC CK 0170

In the Supreme Court Of India

Case No : Civil Appeal No. 3819 Of 1988

Collector of Central Excise APPELLANT

Vs

Dies and Tools Ltd., Calcutta RESPONDENT

Date of Decision : 19-02-1997

Acts Referred:

Citation : (1997) 91 ELT 248 : (1997) 10 SCC 336

Hon'ble Judges : Sujata V. Manohar, J;S. C. Sen, J

Bench : Division Bench

Final Decision : Dismissed

Judgement

Suhas C. Sen and Sujata V. Manohar, JJ.—The dispute is about classification of "T.C. tipped and H.S.S. serrated types blades for milling cutters". The Assistant Collector, Customs, classified these goods under Entry 51A(iii) of the First Schedule of the Central Excise Act. The decision of the Assistant Collector was reversed by the Collector in revision who was of the view that the goods were classifiable under Entry 51 A(iv). On further appeal, the Tribunal, after examining the goods, held that:

It is clear, nor is it in dispute, that the subject goods are rotating tools and they are designed to be fitted into machine tools. And, such tools designed to be fitted into machine tools clearly fall under Item No. 51A(iii), CET.

2. We do not see any infirmity in the order of the Tribunal. The appeal is dismissed. There will be no order as to costs.

