

(1996) 10 SC CK 0166
In the Supreme Court Of India
Case No : Civil Appeal No. 4536 of 1985

Collector of Customs

APPELLANT

Vs

New Trade Links

RESPONDENT

Date of Decision : 09-10-1996

Acts Referred:

Citation : (1996) 88 ELT 23 : (1997) 10 SCC 406

Hon'ble Judges : S. P. Bharucha, J;S. C. Sen, J

Bench : Division Bench

Final Decision : Disposed Of

Judgement

1. The subject of this appeal from the decision of the Customs, Excise and Gold Control Appellate Tribunal are component parts of photo electric colorimeters. For the purpose of countervailing duty the Revenue sought to apply Item 32 of the Central Excise Tariff thereto. This item applies to "Electric Lighting bulbs and fluorescent lighting tubes - (1) Vacuum and gas filled bulbs... (iv) All sorts, not otherwise specified". The Tribunal took the view that only electric lighting bulbs and not other bulbs were covered by Item 32 and it pointed out that the Central Board of Excise and Customs had taken a similar view in regard to the earlier tariff. The bulbs in question were, therefore, found to fall under Item 68 upon which no counter-veiling duty was chargeable at the relevant time.
2. From the words of Item 32, it is clear that it applies only to electric bulbs and not to bulbs which are utilised in and specially designed for scientific apparatus, such as the present bulbs.
3. In the result, the appeal is dismissed with no order as to costs.