(1997) 10 SC CK 0022

In the Supreme Court Of India

Case No : Civil Appeal No. 2147 (NM) of 1991

Collector of Customs, Calcutta APPELLANT

Vs

Star Paper Mills Ltd. RESPONDENT

Date of Decision : 15-10-1997

Acts Referred:
Customs Tariff Act, 1975 — Heading 84.31

Citation : (1997) 96 ELT 500 : (1998) 8 JT 201 : (1998) 9 SCC 452

Hon'ble Judges : S. C. Agrawal, J;B. N. Kirpal, J

Bench : Division Bench

Final Decision : Dismissed

Judgement

1. This appeal is directed against the judgment of the Customs, Excise and Gold (Control) Appellate Tribunal (hereinafter referred to as "the Tribunal") whereby the Tribunal has held that the goods imported by the respondent for the purpose of lining of digester in the paper mill of the respondent are classifiable under Heading 84.31 of the Customs Tariff. The learned Additional Solicitor General appearing in support of the appeal has urged that the Tribunal was in error in classifying the said goods under Heading 84.31 and that the said goods should either be classified under Heading 73.15(2) as stainless steel sheets/plates or under Heading 84.64 as parts of the machinery. In Ballarpur Industries Ltd. v. Collector of Customs, this Court, while construing Heading 84.31 of the Customs Tariff has held that granite press rolls which had been imported by the appellant in that case were classifiable as a part of machinery under Heading 84.31, keeping in view Note 2(a) and (b) of Chapter 84. In the present case it has been found that the stainless steel imported by the respondent were cut to specific size and bear part numbers which show that they were meant for lining of the digesters and were parts of the paper-making machinery. Having regard to the law laid down by this Court in Ballarpur Industries Ltd.1 it must be held that the said articles were rightly found to be classifiable under Heading 84.31 of the Customs Tariff by the Tribunal. The appeal, therefore, fails and is accordingly

dismissed. No order as to costs.

