**(2016) 04 SC CK 0131**

**In the Supreme Court Of India**

**Case No :** Civil Appeal No. 4147 of 2007 with C.A. No. 2038 of 2014

Commissioner of Customs, Chennai — APPELLANT

Vs

Celetronix India Pvt. Ltd. — RESPONDENT

**Date of Decision :** 22-04-2016

**Acts Referred:**
Constitution of India, 1950 — Article 133

**Citation :** (2016) 335 ELT 582

**Hon'ble Judges :** A.K. Sikri and Rohinton Fali Nariman, JJ.

**Bench :** Division Bench

**Advocate :** S/Shri K.S. Radhakrishnan, Senior Advocate, Ms. S. Manchanda, Ms. Rukhmini Bobde for B. Krishna Prasad, Advocates, for the Appellant; S/Shri V. Lakshmikumaran, M.P. Devanath, Hemant Bajaj, Ms. L. Chamaye, Aditya Bhattacharya, Anandh K, Rupesh Kumar, Jitin Singhal and Pravesh Bahuguna, Advocates, for the Respondent

**Final Decision :** Dismissed

## Judgement

1. The issue in these appeals is as to whether the goods of the respondents would classify as "Compact Media Centre" or "K-Yan Computer Systems". We find that the Tribunal, while deciding the issue in favour of the assessee [2007 (211) E.L.T. 553 (Tribunal)] and categorizing the same as "K-Yan Computer Systems", has gone by the opinion of the Additional Director, Department of Technology, Government of India who has clarified the position as under :

"From the catalogue, it is noted that K-Yan has been developed with IIT (Bombay). The product combines the computing power of a complaint with large screen display provided by an in-built projection system to delivery powerful outcomes through the use of technology for large screen projection to a wider audience. The projection system cannot be used in isolation but replaces the functionality of a monitor."

2. The view of the Tribunal is, thus, based on cogent material and does not call for any interference.

 

3. In view of the above, these civil appeals are dismissed.