

(1997) 09 SC CK 0057

In the Supreme Court Of India

Case No : Civil Appeal No's. 5406-5407 of 1985

Saurashtra Chemicals

APPELLANT

Vs

Collector of Customs

RESPONDENT

Date of Decision : 25-09-1997

Acts Referred:

Constitution of India, 1950 — Article 136

Citation : (1997) 95 ELT 455 : (1998) 8 JT 39 : (1998) 9 SCC 361

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

Bench : Division Bench

Final Decision : Dismissed

Judgement

1. These appeals are directed against the judgment of the Customs, Excise and Gold (Control) Appellate Tribunal dated 26-8-1985 whereby carbon seal rings imported by the appellant for the purpose of use in the spare parts for turbo sets and compressors in the cement factory of the appellant were held to be classifiable under Heading 68.01/16 of the Customs Tariff as claimed by the Revenue and not under Heading 84.65 as claimed by the appellant. In the Tribunal there was difference of opinion. The Vice-President and two members decided against the appellant while two members decided in favour of the appellant.

2. We have perused the judgment of the majority. We are of the view that the judgment of the majority does not suffer from any error which may call for interference by this Court under Article 136 of the Constitution. The appeals are, therefore, dismissed. No orders as to costs.