

Supreme Court of India

Kasturi & Sons vs Collector Of Customs, Madras on 8 January, 1998

Equivalent citations: 1998 (98) ELT 291 SC, JT 1998 (8) SC 134, (1998) 9 SCC 438

Bench: B Kirpal, V Khare

ORDER

1. The only question involved relates to the classification of the rubber blankets imported by the appellant. According to the department they were assessable under Entry 40.16 whereas the appellant claimed that they fell under Entry 40.08. The Tribunal, following its earlier decision, has come to the conclusion that the goods in question did not fall under Entry 40.08 and were correctly classified under Entry 40.16. We have gone through the judgment of the Tribunal and we do not find any infirmity calling for an interference. The appeal is dismissed with costs.