

Supreme Court of India

Collector Of Customs, Bombay vs Hari & Company, Bombay on 15 October, 1997

Equivalent citations: (1999) 1 CALLT 64 SC, 1997 (96) ELT 503 SC, (1998) 9 SCC 528

Bench: S Agrawal, B Kirpal

ORDER

1. The only question that has been raised by the Revenue in these appeals is whether offset litho paper plates imported by the respondent were under Heading 48.01/21 or under Heading 84.34. The Customs, Excise & Gold (Control) Appellate Tribunal (hereinafter referred to as "the Tribunal") has held that the said articles are printing plates falling under Heading 84.34. The submission of the learned Additional Solicitor General is that they should be treated as coated paper falling under Heading 48.01/21 falling under Heading 48.01/21. We have carefully perused the reasons given by the Tribunal for holding that the offset litho paper plates that have been imported by the respondent have to be classified as printing plates falling under Heading 84.34. We are in agreement with the view of the Tribunal. We do not find any merit in these appeals and the same are accordingly dismissed. No order as to costs.