

Supreme Court of India

Consolidated Petro-Tech ... vs Collector Of Customs (Appeals), ... on 15 October, 1997

Equivalent citations: 1997 (96) ELT 223 SC, JT 1998 (8) SC 256, (1998) 9 SCC 334

Bench: S Agrawal, B Kirpal

ORDER

1. The appellant had imported glass fibre filter bags with breeze clamps made of stainless steel. The glass fibre filter bags were classified by the Assistant Collector of Customs for the purpose of customs duty under Heading 70.20 of the Customs Tariff Act, 1975 as they are made from glass fibre while clamps were classified for the purpose of customs duty as stainless steel under Heading 73.33/40(2). The appeals filed by the appellant were dismissed by the Collector of Customs (Appeals) as well as by the Customs, Excise and Gold (Control) Appellate Tribunal (hereinafter referred to as "the Tribunal"). The learned counsel for the appellant has urged that since the clamps were part of the glass fibre bags imported by the appellant the same should have been classified under Heading 70.20. We do not find any merit in this contention. In our opinion, the Tribunal has rightly held that the clamps have to be classified separately under Heading 73.33/40(2) and they could not be classified as glass fibre under Heading 70.20. The appeals are, therefore, dismissed. No order as to costs.