**Customs v Car & General (Kenya) Ltd**

**Division:** High Court of Kenya at Mombasa; Court of Appeal at Mombasa

**Date of judgment:** 12 October 1973

**Case Number:** 2/1973 (21/74); 57/1973 (34/74)

**Before:** Sir Dermot Sheridan J, Law Ag V-P, Mustafa and Musoke JJA

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*[1] Customs & Excise – Classification by Commissioner – General – Industrial goods – Classification*

*not shown to be wrong upheld – Customs Tariff Act* 1970 (*K.*)*.*

**Editor’s Summary**

The respondent imported into Kenya three portable battery charger boosters designed for use in small garages and filling stations. On first appeal the question was whether these boosters came within the tariff heading Industrial. The appellant contended that “industrial” meant solely to manufacture and the respondent that it included any systematic economic activity.

**Held –** the respondent had not shown that the goods were incorrectly classified as non-industrial.

Appeal allowed.

**Cases referred to Judgment:**

(1) *Tarmal Industries Ltd. v. Customs*, [1968] E.A. 471