

**IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION**

CIVIL APPEAL NO.6514 OF 2003

M/S.KEIHIN PENALFA LTD.

... APPELLANT

VERSUS

COMMNR. OF CUSTOMS & ANR.

... RESPONDENTS

O R D E R

1. This appeal is directed against the judgment and order passed by the Customs, Excise and Gold (Control) Appellate Tribunal, New Delhi (for short 'the Tribunal') in Appeal No.C-517/2001-B and C-53/2001-B, dated 13th March, 2003. By the impugned judgment and order the Tribunal has confirmed the orders passed by the Adjudicating Authority, who had classified 'Electronic Automatic Regulators' under Chapter sub-heading 8543.89 and had issued a demand notice, *inter alia*, demanding the duty payable under the provisions of the Customs Act, 1962. The assessee had succeeded before the First Appellate Authority but the

Tribunal has reversed the findings and the conclusions reached by the First Appellate Authority. Hence this Civil Appeal by the assessee.

2. The assessee's only argument appears to be that the goods in question requires to be classified under Chapter sub-heading 9032.89.

3. The Central Government has issued a Notification dated 01.03.2002 and in the said Notification it has classified the Electronic Automatic Regulators under Chapter sub-heading 9032.89.

4. In the present appeal, the Revenue effect is less than Rs.6 lacs and since the Revenue itself has classified the goods in dispute under Chapter sub-heading 9032.89 from 01.03.2002, it may not be necessary for this Court to consider in detail the appeal filed by the assessee.

5. In that view of the matter, for the period after 01.03.2002, in view of the Notification issued by the Central Government, the goods, namely Electronic Automatic Regulators would fall under Chapter sub-heading 9032.89. With this observation and clarification, this appeal is disposed of. No costs.



.....J.
(H.L. DATTU)

.....J.
(ANIL R. DAVE)

JUDGMENT

NEW DELHI,
FEBRUARY 14, 2012.