

C.A.No. 7855 OF 1997  
ITEM NO. 106  
COURT No.2

SECTION III

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

CIVIL APPEAL NO.7855/1997

Perfect Electric concern Pvt. Ltd.

Appellant(s)

Versus

Asstt. Collector of Central Excise & Anr.

Respondent(s)

( with appln. for stay and with office report )

With C.A. No.4839/1999

( With office report )

DATE : 22/01/2004

This/These matter/matters was/were  
called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S. RAJENDRA BABU

HON'BLE MR. JUSTICE G.P. MATHUR

Mr. R Mohan, Sr. Adv.

For Appellant(s)Mr. Dinesh Kumar Garg, Adv.

For Respondent(s)Mr.A.K. Ganugli, sr. adv.

Mr. Dileep Tandon, Adv.

Mr. B. Krishna Prasad, Adv.

UPON hearing counsel the Court made the following  
O R D E R

The appeals are disposed of in terms of the signed order.

[ Charanjeet Kaur ]  
Court Master

[ Om Prakash ]  
Court Master

[ Signed order is placed on the file ]

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

Perfect Electric Concern Pvt. Ltd.

....

Appellant

Versus

Asstt. Collector of Central Excise & Anr.

....

Respondent s

With Civil Appeal No. 4839/1999

O R D E R

The dispute in this case is whether the goods in question are classifiable under sub-Heading 8536.90 as electrical goods or as auto parts falling under sub-Heading 8708.00 of the Tariff Act. Inasmuch as the rate of tax that is payable in either category is same, we are not inclined to decide this issue in this case. If and when such question arises, the same will be dealt with in an appropriate case. The appeals are disposed of accordingly.

.....J[ S. RAJENDRA BABU ]

.....J [ G.P. MATHUR ]

NEW DELHI,  
JANUARY 22, 2004.