

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. 4484-4486 OF 2004

COMMISSIONER OF CENTRAL EXCISE, COCHIN ... Appellant

VERSUS

M/S. ITI LTD., PALAKKAD ... Respondent

O R D E R

The respondent-assessee is manufacturer of telecommunication equipments and accessories falling under Chapter Heading 85 of the schedule to the Central Excise Tariff Act, 1985. Vide Classification Declaration No. 2/99-2000 dated 13.08.1999, respondents declared 'CD doc Entry Subscription' under Chapter sub-heading 4901.90 attracting nil rate of duty instead of the previous classification under sub-heading 8517.00.

Three Show cause notices were issued to the respondent-assessee on 14.02.2000, 23.01.2000 and 28.05.2000. The said show cause notices were issued proposing to demand the duty not paid on the ground that the item falls under Chapter sub-heading No. 8524.90.

The adjudicating authority passed three orders on the aforesaid show cause notices confirming the demand contained therein and also imposing penalties. The orders were

confirmed by the Commissioner. However, in further appeal, Customs, Excise and Service Tax Appellate Tribunal set aside those orders holding that the good, namely 'CD doc entry subscription' would be classified under Chapter sub-heading 8524.20 which attracts nil duty.

We find that the matter is squarely covered by the judgment of this Court in '*Commissioner of Customs, Chennai v. Pentamedia Graphics Ltd.*' [2006 (198) ELT 164 (S.C.)], in favour of the assessee. These appeals are, accordingly, dismissed.

....., J.
[A.K. SIKRI]

....., J.
[ROHINTON FALI NARIMAN]

New Delhi;
April 09, 2015.

ITEM NO.103

COURT NO.14

SECTION III

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Civil Appeal No(s). 4484-4486/2004

COMMNR. OF CENTRAL EXCISE, COCHIN

Appellant(s)

VERSUS

M/S. ITI LTD., PALAKKAD

Respondent(s)

(with appln. (s) for directions and office report)

Date : 09/04/2015 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI

HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s)

Mr. K. Radhakrishnan, Sr. Adv.

Mr. Rajiv Nanda, Adv.

Ms. Aruna Gupta, Adv.

Mrs. Anil Katiyar, Adv.

For Respondent(s)

Mr. V. Lakshmikumaran, Adv.

Mr. M. P. Devanath, Adv.

Mr. Vivek Sharma, Adv.

Ms. L. Charanaya, Adv.

Mr. Aditya Bhattacharya, Adv.

Mr. R. Ramachandran, Adv.

Mr. Hemant Bajaj, Adv.

Mr. Ambarish Pandey, Adv.

Mr. Rajesh Kumar, Adv.

Mr. Anandh K., Adv.

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

The appeals are dismissed in terms of the signed
order.

(Nidhi Ahuja)
COURT MASTER

(Suman Jain)
COURT MASTER

[Signed order is placed on the file.]