

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 4901.90 Entry Subscription' under Chapter sub-heading 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.

Signature Not Verified

Digitally signed by
Meenakshi Kohli
Date: 2015.04.11

The adjudicating authority passed three orders on the

13:19:15 IST
Reason:

aforsaid show cause notices confirming the demand contained

orders were therein and also imposing penalties. The o
C.A. Nos. 4484-4486/2004 2

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.
C.A. Nos. 4484-4486/2004

3

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
RECORD OF PROCEEDINGS

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

COMMN. 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.]