

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). 4649 OF 2000

STEFAB (I) LTD.

Appellant (s)

VERSUS

COMMNR. OF CENTRAL EXCISE, DELHI

Respondent(s)

(With appln(s) for directions and stay and with office report)

WITH Civil Appeal NO. 3638 of 2002

(With appln(s) for stay and with office report)

Date: 01/09/2005 This Appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.N. VARIAVA

HON'BLE MR. JUSTICE C.K. THAKKER

HON'BLE MR. JUSTICE TARUN CHATTERJEE

For Appellant(s)

Mr. M. Chandershekhra, Sr. Adv.

Mr. Rupesh Kumar, Adv.

Mr. Tara Chandra Sharma, Adv.

Ms. Neelam Sharma, Adv.

For Respondent(s) Mr. A. Subba Rao, Adv.

Mr. P. Parmeswaran, Adv.

Ex-Parte

UPON hearing counsel the Court made the following

O R D E R

The Appeals stand disposed of in terms of the signed order.

There

will be no order as to costs.

(K.K. Chawla)

Court Master

(Jasbir Singh)

Court Master

[Signed order is placed on the file]

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.4649 of 2000

STEFAB (I) LTD.

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VERSUS

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WITH

CIVIL APPEAL NO.3638 OF 2002

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0 and 18th These Appeals are against the orders dated 15th May, 200  
February, 2002 passed by the Customs, Excise and Gold (Control) Appell  
ate

Tribunal (in short "CEGAT"). Both these Appeals are being disposed of by this common order.

The question for consideration is whether the washing machines

manufactured by the Appellants fall under Tariff Item No.84.50 or they fall

under Tariff Item No.84.51. The Tribunal has held that they fall under Tariff

Item No.84.50. However, the Tribunal has not dealt with the points of difference

which the Appellants have pointed out between their machines and other

washing machines. It has also not dealt with the aspect as to what people in the

trade normally consider such machines to be. It has also not dealt with the

aspect as to how identical machines of other manufacturers are being classified.

We, therefore, set aside the impugned orders and remit the matter back

to the Tribunal. The Tribunal must look into all factual aspects of the case

including the use for which these machines are normally put and then decide which Tariff entry is applicable.

The Appeals stand disposed of accordingly. There will be no order as

to costs.

.....J.

(S.N. Variava)

.....J.

(C.K. Thakker)

.....J.

(Tarun Chatterjee)

New Delhi;

September 01, 2005.