

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S).4247/2007

COMMISSIONER OF CUSTOMS & CENTRAL EXCISE

APPELLANT(S)

VERSUS

M/S VIJAY MINING EQUIPMENTS

RESPONDENT(S)

WITH

C.A. No. 4224/2007, C.A. No. 4229/2007, C.A. No. 4623/2007, C.A. No. 10260/2010 & C.A. No. 3682/2012

O R D E R

The issue involved in the present appeals is whether drilling rigs mounted on motor vehicles chassis are classifiable under Chapter Sub-Heading 8703.00 as claimed by the Revenue or it is classified under Chapter Sub-Heading 8430.00 as claimed by the assessee. The Tribunal by the impugned judgment has accepted the contention of the assessee herein. In order to appreciate the matter, we reproduce these entries hereunder:

84.30	8430.00	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.	13%
87.05	8705.00	Special purpose motor-vehicles, other than those principally designed for the transport of persons or goods(for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	15%

It is difficult to accept the contention of the Revenue, which seeks to cover the case under Chapter Heading 8705.00, as it is clear from the reading of the said entry that it relates to special purpose motor vehicles, excluding those designed for the transport of persons or goods. The goods in question are drilling rigs, though mounted on motor vehicles chassis. By no stretch of imagination it can be treated as special purpose motor vehicles.

We, thus, are of the opinion that the Tribunal rightly held that when drilling rigs and the motor vehicles are not integrally connected, the case would not fall within Chapter Heading 8705.00. On that basis, the Tribunal also distinguished the present case from the judgment of this Court in CCE, Baroda vs. L.M.P.Precision Engineering Pvt. Ltd. [2004 (9) SCC 703]. We, thus, do not find any merit in these appeals.

These appeals are, accordingly, dismissed.

.....J.

[A.K. SIKRI]

.....J.

[ROHINTON FALI NARIMAN]

NEW DELHI;
OCTOBER 13, 2015

ITEM NO.109

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). 4247/2007

COMMNR. OF CUSTOMS & CENTRAL EXCISE

Appellant(s)

VERSUS

M/S VIJAY MINING EQUIPMENTS

Respondent(s)

WITH

C.A. No. 4224/2007
(With Office Report)C.A. No. 4229/2007
(With Office Report)C.A. No. 4623/2007
(With Office Report)C.A. No. 10260/2010
(With Office Report)C.A. No. 3682/2012
(With Office Report)

Date : 13/10/2015 These appeals were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE A.K. SIKRI
HON'BLE MR. JUSTICE ROHINTON FALI NARIMANFor Appellant(s) Mr. A.K. Panda, Sr. Adv.
Mr. Arijit Prasad, Adv.
Ms. Sunita Rani Singh, Adv.
Mr. B. Krishna Prasad, Adv.For Respondent(s) Mr. Rupesh Kumar, Adv.
Mr. Jitin Singhal, Adv.
Mr. Pratik, Adv.
Mr. Hrishikesh, Adv.

Mr. M. P. Devanath, Adv.

Mr. Irshad Ahmad, Adv.

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

The Civil Appeals are dismissed in terms of the signed order.

Interlocutory Application(s) pending, if any, stands disposed
of accordingly.

(Ashwani Thakur)
COURT MASTER

(Renu Diwan)
COURT MASTER

(Signed order is placed on the file)