CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH
CHENNAI

Appeal No.C/168/2009

[Arising out of Order-in-Appeal No.C.Cus.563/2008 dt. 31.12.2008 passed by the Commissioner of Customs (Appeals), Chennai]

Keshava Plastics — Appellant

Versus

Commissioner of Customs, Chennai — Respondent

Appearance:

None
For the Appellant

Shri B. Balamurugan, AC (AR)
For the Respondent

CORAM :

Hon'ble Ms. Sulekha Beevi C.S. Member (Judicial)
Hon'ble Shri B. Ravichandran, Member (Technical)

Date of hearing / decision : 15.09.2017

FINAL ORDER No. 42080/2017

Per B. Ravichandran

When the case was called none appeared on behalf of the appellant in spite of notice. We note that on earlier occasion also, when the case was listed on 16.8.2017, none appeared on behalf of the appellant in spite of notice. On the last occasion, the Tribunal recorded that case is posted for today as a last chance. Accordingly,

Customs, Excise & Service Tax Appellate Tribunal having noted that adequate opportunity has been provided to the appellant, we proceed to decide the appeal based on the appeal papers and with the assistance of Ld. A.R.

2. The appeal is against order dt. 31.12.2008 of Commissioner of Customs (Appeals), Chennai. The appellant imported and filed Bill of Entry for clearance of goods claimed to be "parts of syringes (cannula for injection needles)". They claimed exemption under Notification No.6/2006-CE Sl.No.59 (i). The said entry allows exemption to parts and accessories of goods of Heading 9018 and 9019. The Revenue on examination of the nature of goods rejected the claim of the appellant. The impugned goods were classified under CTH 90183930 --- Cannulae. The exemption claimed as part of syringes was disallowed. The lower authorities recorded that cannulas are specifically mentioned in the said CTH and cannot be considered as part of syringe.

3. On careful perusal of the submissions made by the appellant in their appeal, it is clear that they have imported cannulas in the form of stainless tubes with a blunt back end and a pointed / machined end. In their factory, they manufacture needles (assemblies) by first joining the imported cannula to the hub (fittings). Subsequently, then these needles are fitted or assembly with other parts of syringes. We have also perused the technical literature and the diagram submitted by the appellant. It is clear that appellants are importing the impugned

goods for further manufacture of needles. As such, they cannot be considered as parts and accessories of syringes. Apparently, they are raw material for further manufacture of needles. The appellant also submitted that the classification of 'cannula' under CTH 90183930 as ordered by the department is correct. However, they wanted these to be categorized as parts and accessories of syringes. They have not established such claim without any supporting evidence. The details furnished by them in their appeal do not support their claim.

4. In view of the above discussion and analysis, we find no merit in the present appeal. Accordingly, same is dismissed.

(dictated and pronounced in court)

15/9/17

(B. Ravichandran)
Member (Technical)

(Sulekha Beevi C.S)
Member (Judicial)

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Customs, Excise & Service Tax Appellate Tribunal

प्रमाणित प्रति / Certified True Copy

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