

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
EXCISE APPEAL BRANCH

Appeal No. E/5491/2004

Date 27/08/2008

Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
M/S NORTH-WEST SWITCHGEAR LTD.
14/3, MATHURA ROAD, FARIDABAD
M/S NORTH-WEST SWITCHGEAR LTD.

C.C.E. FARIDABAD

Appellant

Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No.623/08-EX**

Excise dated /8-8-08

passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944


Assistant Registrar

(Excise Appeal Branch)

Copy to :

1. Respondent

C.C.E. FARIDABAD

NEW CGO COMPLEX, FARIDABAD

2. Adv. / Consult

MR.R.C GUPTA

215 THAPAR CHAMBER, OPP. MAHARANI BAGH, RING ROAD, NEW DELHI

3. S.D.R.

4. J.C.D.R.

5. Bar association, CESTAT, New Delhi

6. M/s. Deeparchi Publications, M-93, Marg. 46, Saket, New Delhi 110017

7. M/s Centax Publications (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -

8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301 Gautam Budh Nagar, (U.P.)

9. Raghuraman's 44-B, Regal Flat, Shipra Suncity, Indirapuram - 201010, Ghaziabad, DT, U.P.

10. Nidheshak publications, I.P.Estate, new Delhi

11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

12. Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar, Chennai 60017

13. Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kunj, New Delhi - 110070

14. Easy Service Tax Online Dot Com Pvt. Ltd. 407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad - 15

15. Office Copy

16. Guard file


Assistant Registrar
(Excise Appeal Branch)

IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, NEW DELHI
COURT NO. II

Excise Appeal No. 5491 of 2004

(Arising out of Order-in-Appeal No.53-61/CE/APPL/Div.I/DLH-IV/2002 dated 17.8.2004 passed by the Commissioner, Central Excise (Appeals), Faridabad)

For approval and signature

HON'BLE MR. S.S. KANG, VICE PRESIDENT
HON'BLE MR. RAKESH KUMAR, MEMBER (TECHNICAL)

1.	Whether Press Reporters may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	
3.	Whether their Lordships wish to see the fair copy of the order?	
4.	Whether order is to be circulated to the Departmental authorities.	

M/s North-West Switchgear Ltd.

Appellant

Vs.

CCE, Faridabad

Respondent

Appearance:

Shri R.C. Gupta, Advocate - For appellant
Shri M.M. Singh, DR - For respondent

CORAM:

HON'BLE MR. S.S. KANG, VICE PRESIDENT
HON'BLE MR. RAKESH KUMAR, MEMBER (TECHNICAL)

Date of Hearing: 18.8.2008

FINAL Order No. 623/08-EX dated.....

Per S.S. Kang:

Heard both sides.

2. The issue involved in this appeal is in respect of classification of fan regulators cleared without fan. The appellant claimed classification under sub-heading No. 8414.20 of the Tariff whereas the Revenue is classifying the same under sub-heading No. 8414.99 of the Tariff. We find that this issue is now settled by the Hon'ble Supreme Court in the case of **North West Switchgear Ltd. Vs. CCE** reported in 2006 (195) ELT 134. The Hon'ble Supreme Court held that fan regulators cleared as such and not with electric fan are classifiable under Heading No. 8414.99 of Central Excise Tariff. In view of the above decision, we find no merit in the appeal, the same is dismissed.

(Dictated & pronounced in open Court)

(S.S. KANG)
VICE PRESIDENT

(RAKESH KUMAR)
MEMBER (TECHNICAL)

RM