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

Appeal No. C/599 /2005

Date 23/06/2008

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

To :  
COMMISSIONER OF CUSTOMS, EXPORT,  
AIR CARGO (EXPORT), NCH,  
NEW DELHI - 110037.  
COMMISSIONER OF CUSTOMS, EXPORT, DELHI

Appellant  
Vs  
Respondent

M/S CREATIVE E BIZ LTD

I am directed to transmit herewith a certified copy of Final order No.C/141/08-CUSTOMS DATED 12.06.08  
passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax

  
Assistant Registrar

(Customs Appeal Branch)

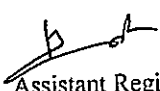
Copy to :

1. Respondent M/S CREATIVE E BIZ LTD

102, KUNDAN HOUSE, NEHRU PLACE,  
NEW DELHI

2. Adv. / Consult

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. Office Copy
15. Guard file

  
Assistant Registrar  
(Customs Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE  
TAX APPELLATE TRIBUNAL,  
WEST BLOCK NO. 2, R.K. PURAM,  
NEW DELHI  
COURT – II**

**CUSTOMS TAX APPEAL NO. 599 OF 2005**

[Arising out of Order-in-Appeal No. CC(A)/165 TO 172/ACU/D-1/2005 dated 08.04.2005 passed by the Commissioner (Appeals) Customs, New Delhi]

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? | ikj |
| 3. | Whether their Lordships wish to see the fair copy of the order?                                                                      |     |
| 4. | Whether order is to be circulated to the Departmental authorities?                                                                   |     |

CCE, New Delhi

Appellant

Vs.

M/s. Creative-E-Biz Ltd.

Respondents

**Appearance:**

Shri Amit Jain, SDR, Departmental Representative, for the Revenue  
None for the respondents

**Coram:**

Hon'ble Mr. S.S. Kang, Vice President,  
Hon'ble Mr. Rakesh Kumar, Member (Technical)

Date of Hearing: 12<sup>th</sup> June, 2008

FINAL ORDER NO. C/141/08 dated 12/6/08

Per S.S. Kang:

Heard both sides.

2. Revenaue filed this appeal against the impugned order passed by the Commissioner (Appeals). The Commissioner (Appeals) after relying upon the decision of the Tribunal in the case of M/s. Quantum Hi-tech Merchandising, reported in 2004 (171) ELT 0197 held that CPU Coller Fan with heat sink is classifiable under heading 8473.30 of the Customs Tariff. We find that after the decision of the Tribunal Central Board Excise & Customs (CBEC) issued a Circular No. 36/2005-Cus dated 2.9.2005 and clarified that CPU Cooler fan with heat sink is classified under heading 8473.30<sup>फ्री लॉन्ग</sup>. In view of the above decision and Board's circular we find no merit in the appeal and the same is dismissed.

(Dictated & pronounced in the Open Court.)

(S.S. KANG)  
VICE PRESIDENT

(RAKESH KUMAR)  
MEMBER (TECHNICAL)

Dated 12<sup>th</sup> June, 2008-06-12  
RK