IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH: KOLKATA

Appeal No.C/128/2009

(Arising out of Order-in-Appeal No.Kol/Cus/CKP/385&386/2008 dated 07.11.2008 passed by the Commissioner of Customs (Appeals), Kolkata)

Commissioner of Customs (Port), Kolkata

Applicant (s)/Appellant (s)

Vs.

M/s. Tata Steel Ltd.

Respondent (s)

Appearance:

Shri S.K.Naskar, AC(AR) for the Appellant (s)
Shri D.K.Dhar, Advocate for the Respondent (s)

CORAM:
Hon'ble SHRI P.K.CHOUDHARY, Member (Judicial)
Hon'ble SHRI Bijay Kumar, Member (Technical)

Date of Hearing/Decision:- 05.06.2018

ORDER NO.FO/76220/2018

Per Shri Bijay Kumar

The appeal has been filed by the Revenue against the Order-in-Appeal No.Kol/Cus/CKP/385&386/2008 dated 07.11.2008 passed by the Commissioner of Customs (Appeals), Kolkata.

2. The brief facts of the case are that the respondent assessee had to imported "Extra High Tension cable" exceeding the voltage of 33,000 volt. In fact the cable imported by the respondent is meant to carry 132 kvolt current. As the definition under the Indian Electricity Act and various State Electricity Acts the extra high tension means voltage exceeds 33,000 volts. As per Notification No.21/2002-Cus, Sl. No.244(List 26), item no.13, the benefit is extended to "Extra High Tension Cable" . The department has solely relied upon the definition as contained in Mc Graw Hill dictionary. The definition under the Mc Graw Hill dictionary is as under:

> *"British term for the high direct current voltage to second anode in a cathode ray tube ranging from about 4000 to 50000 volts in various sizes of tubes abbreviated EHT"*

3. After going through the definition as contained in Mc Graw Hill dictionary it appears that the same confined only to Cathode Ray Tube (CRT) which are generally used to manufacture of computer monitor and picture tube of T.V. etc. The imported cable does not belong to that category. Therefore, the Ld. Commissioner (Appeals) has rightly set aside the order of the Lower Adjudicating Authority and by extending the benefit under the notification. We find no infirmity in the order of the impugned order, so the same is hereby sustained. The appeal filed by the Revenue is dismissed.

(Dictated and pronounced in the Open Court)

S/d.
(P.K.Choudhary)
Member (Judicial)

S/d.
(Bijay Kumar)
Member (Technical)

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