

Collector Of Customs

v.

Enfield India Ltd

(Supreme Court Of India)

HON'BLE JUSTICE SABYASACHI MUKHARJI HON'BLE JUSTICE S.
RANGANATHAN

Civil Appeal No. 2941 of 1987 | 16-01-1989

1. This appeal is against the decision of the Customs, Excise & Gold (Control) Appellate Tribunal, dated 4-11-1986. The respondent imported semi-finished forgings for connecting rods. The question that arose in this appeal is, whether the customs duty was payable on the basis that the said goods fell under Entry 76.08/16 or under Entry 84.06 of Schedule I of the Customs Tariff Act, 1975 read with the rules for interpretation of the Schedule. It was, however, contended before us that the goods might as well fall under Entry 87.09/12 of Schedule I of the Customs Tariff Act, 1975. This aspect was not canvassed by the department before the Tribunal in this particular case, and was not considered by the Tribunal. This requires consideration from all aspects by the Tribunal because the correct classification of the goods in question should be made by taking into consideration all the relevant and/or appropriate entries.

2. In that view of the matter, in the facts and the circumstances of the case, we set aside the order of the Tribunal and remand the matter to the Tribunal to consider whether the said goods fall under Entry 76.08 or under Entry 84.06 read with Entry 87.09/12 of Schedule I of the Customs Tariff Act, 1975, read with the rules for interpretation. This matter will be decided in accordance with law after giving both the parties opportunities to adduce evidence and make such submissions as the Tribunal may consider fit and appropriate.

3. The Civil Appeal is disposed of accordingly.