

**SUPREME COURT OF INDIA**

Collector of Central Excise, Hyderabad

Vs.

Hyderabad Race Club, Malakpet, Hyderabad

(S.P. Bharucha and K. Venkataswami JJ.)

19.11.1996

**JUDGMENT**

**BHARUCHA. J.**

The Revenue challenges the correctness of the order of Customs, Excise and Gold (Control) Appellate Tribunal which holds that the totaliser system installed at the race course of the respondents was not liable to excise duty. Upon the record before it, the Tribunal came to the conclusion that the totaliser was embedded in the earth and was not 'goods' upon which excise duty was leviable. Having regard to the judgment that we have just delivered in C.A. No. 2919/86, M/s Mittal Engineering works (P) Ltd. vs. Collector of Central Excise, Meerut, and the content of a totaliser or tote machine employed at a race course as found by the Tribunal upon the evidence, the same is not 'goods' for the purposes of levy of excise duty. The appeal is dismissed with no order as to costs.