

**SUPREME COURT OF INDIA**

Raj Continental Exporters (P) Ltd.

Vs.

Collector of Customs, Madras

(B J Reddy and S V Manohar JJ.)

21.01.1997

**ORDER**

1. Having heard counsel for both the parties and also having noted the nature and function of the imported machine in question, we are of the opinion that the Tribunal was not correct in treating it as an office machine within the meaning of Tariff Heading 84.51/55, as in force at the relevant time. We do not wish to go into the further question whether the machine falls under Tariff Heading 84.32 or 84.66 inasmuch as under both the said tariff items the rate of duty is identical.

2. We may also note that so far as the countervailing duty is concerned, no argument has been addressed before us by the learned counsel for the appellant and, therefore, we do not propose to go into that aspect.

3. The appeal is allowed to the extent indicated above, viz., that the machine in question was not classifiable under Tariff Heading 84.51/55 but either under 84.32 or 84.66.

4. No costs.