

Tractors and Farm Equipment Ltd.

Vs

Collector of Customs, Madras

Civil Appeals Nos. 2405-2444 of 1986

(Faizanuddin, S. C. Sen JJ)

21.01.1997

ORDER

1. Heard the counsel for the parties. We are of the opinion that the Tribunal is right in holding that the sub-assemblies imported by the appellant do not fall under the description of Internal Combustion Piston Engine, within the meaning of Entry 60 of Notification No. 341 of 1976, even if the said entry is read in the light of Rule 2(a) of the Rules of Interpretation appended to the Customs Tariff Act, 1975.
2. We may also notice that when on an earlier occasion, a show-cause notice was given for violation of the import regulation, the appellant's case was that what it had imported do not constitute Internal Combustion Piston Engines but only certain components. The appellant cannot now turn round and say that the sub-assemblies imported by it constitute Piston Engines.
3. The appeals are dismissed accordingly. No costs.