

Collector of Central Excise

Vs

Indian Hydraulic Industries, New Delhi

Civil Appeal No. 4161 of 1988

(S. P. Bharucha, S. B. Majmudar JJ)

18.02.1997

ORDER

1. It was found as a fact that the respondents fit, part by part, specialised equipment on to a motor vehicle chassis so as to produce the sort of specialised motor vehicle that is commonly seen at airports and the like. Finding that the specialised equipment had not been assembled first and then mounted onto the chassis, the Tribunal referred to Explanation II of Item 34 of the erstwhile excise tariff, which was applicable, and held that the authorities below had been in error in seeking to levy excise duty under Entry 68 on the specialised equipment on the chassis.
2. This view is so plainly correct that it is not necessary to go into the alternative contention on behalf of the assessee, which was also accepted by the Tribunal.
3. The civil appeal is dismissed, with no order as to costs.