

Collector of Customs, Bombay

Vs

Bakelite Hylam Ltd., Bombay

Collector of Customs, Calcutta

Vs

Shree Laminations Ltd.

Civil Appeals Nos. 2322-27 of 1989 with Nos. 4536-37 of 1990

(S. C. Agarwal, B. N. Kirpal JJ)

25.09.1997

ORDER

1. The respondents in these appeals are manufacturers of laminated sheets. They imported flat rectangular pieces made of martensitic steel to be used in forming or shaping or pressing plastic laminates and laminated sheets. The question that has been raised is whether the said articles are classifiable as "moulds" under Heading 84.60 of the Customs Tariff as claimed by the respondents or plates of iron or steel falling under Heading 73.15(2) as claimed by the Revenue. Before the Customs, Excise & Gold (Control) Appellate Tribunal (hereinafter referred to as "the Tribunal"), there was a difference of opinion amongst the three members. Two members [S. D. Jha, Vice-President (J) and Mrs S. Duggal, Member (J)] held that the same were classifiable as "moulds" under Heading 84.60 while the third member Shri H. R. Syiem took a contrary view.

2. We have carefully perused the majority as well as the minority judgments. We are inclined to agree with the view of Mrs Duggal who has expressed the view of the majority. In our opinion, the items in question have been rightly treated as "moulds" classifiable under Heading 84.60 of the Customs Tariff. We, therefore, do not find any merit in these appeals and the same are accordingly dismissed. No order as to costs.