

**SUPREME COURT OF INDIA**

Saurashtra Chemicals

Vs.

Collector of Customs

(S Agrawal and B Kirpal JJ.)

25.09.97

**ORDER**

1. These appeals are directed against the judgment of the Customs, Excise and Gold (Control) Appellate Tribunal dated 26-8-1985 whereby carbon seal rings imported by the appellant for the purpose of use in the spare parts for turbo sets and compressors in the cement factory of the appellant were held to be classifiable under Heading 68.01/16 of the Customs Tariff as claimed by the Revenue and not under Heading 84.65 as claimed by the appellant. In the Tribunal there was difference of opinion. The Vice-President and two members decided against the appellant while two members decided in favour of the appellant.

2. We have perused the judgment of the majority. We are of the view that the judgment of the majority does not suffer from any error which may call for interference by this Court under Article 136 of the Constitution. The appeals are, therefore, dismissed. No orders as to costs.