

Collector of Central Excise, Bangalore

Vs

Ingersoll-Rand (India) Ltd.

Civil Appeal No. 4371 of 1994

(S. C. Agarwal, M. Srinivasan JJ)

05.03.1998

ORDER

This appeal has been filed by the Revenue, against the judgment of the Customs, Excise and Gold (Control) Appellate Tribunal (hereinafter referred to as "the Tribunal") dated 8-12-1993. The question raised is whether the drill rods/pipes and drill bits are essential parts of a drilling rig and the price of the same have to be included in the price of drilling rig for the purpose of payment of excise duty. By the impugned judgment, the Tribunal has held that the drilling rods/pipes and drill bits are not to be treated as parts of the drilling rig and they have to be assessed for the purpose of excise duty separately and not to be included in the value of the drilling rig. In taking the said view, the Tribunal has placed reliance on its earlier judgment in Collector of Customs v. Premier Mills Stores [(1972) 57 ELT 197 (CEGAT)]. The said view of the Tribunal in Collector of Customs v. Premier Mills Stores [(1972) 57 ELT 197 (CEGAT)] has been upheld by this Court in Civil Appeal No. 7602 of 1993 filed by the Revenue against the said judgment of the Tribunal and which was dismissed by order dated 20-11-1995 [see (1996) 84 ELT A-49]. In the circumstances, we do not find any merit in this appeal and it is accordingly dismissed. No order as to costs.