



2. Sub-heading (II) deals with tyres for cycles and cycle-rickshaws. Sub-heading (III) deals with tyres for vehicles or equipment designed for use off the road. The first explanation to Heading 16 says that the expression "motor vehicles" means all mechanically-propelled vehicles, other than tractors, designed for use upon roads. The said notification grants exemption to, inter alia, tyres for motor vehicles other than tyres for autorickshaws and salon cars of the size therein stated. If they fall within sub-heading (1)(b) (i) of heading 16. It is within this sub-heading that the appellants claim the tyres they imported fall.
3. The question really is whether the tyres which were imported fall within sub-heading (1) of item 16, as the appellants contend, or within sub-heading (III) deals with tyres for vehicles or equipment designed for use of the road. It is nobody's case that the tyres that were imported were specific for vehicles or equipment designed for use off the road. What is relied upon on behalf of the respondents is, at best, a statement that these tyres are capable of use on the road and off the road. It is enough if the tyres are capable of use on the road and are fitted to a mechanically-propelled vehicles, other than a tractor, designed for use upon the road. This is not in question. Clearly, then, the imported tyres fall within sub-heading (1)(b)(i) of Item 16 and are entitled to the exemption given by the said notification.
4. The civil appeal is allowed and the order under appeal is set aside.
5. Refund, if any, shall be payable if admissible under the law. No order as to costs.