

**SUPREME COURT OF INDIA**

Stefab (I) Limited

Vs.

Commissioner of Central Excise, Delhi

C.A.No.4649 of 2000

(Tarun Chatterjee, S. N. Variava and C. K. Thakker JJ.)

01.09.2005

**ORDER**

1. These Appeals are against the orders dated 15th May, 2000 and 18th February, 2002 passed by the Customs, Excise and Gold (Control) Appellate Tribunal (in short "CEGAT"). Both these Appeals are being disposed of by this common order.
2. The question for consideration is whether the washing machines manufactured by the Appellants fall under Tariff Item No. 84.50 or they fall under Tariff Item No. 84.51. The Tribunal has held that they fall under Tariff Item No. 84.50. However, the Tribunal has not dealt with the points of difference which the Appellants have pointed out between their machines and other washing machines. It has also not dealt with the aspect as to what people in the trade normally consider such machines to be. It has also not dealt with the aspect as to how identical machines of other manufacturers are being classified.
3. We, therefore, set aside the impugned orders and remit the matter back to the Tribunal. The Tribunal must look into all factual aspects of the case including the use for which these machines are normally put and then decide which Tariff entry is applicable.
4. The Appeals stand disposed of accordingly. There will be no order as to costs.