

GST/Excise & Customs: Where assessee imported 'Voice Tab with 6" display' and Tribunal held that since dimensions being smaller in comparison with World Customs Organisation guidelines for tablet computer, it would be classifiable under Heading No. 8517 and not under Heading No. 8471, SC dismissed appeal on ground of delay as well as on merit

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[2018] 96 taxmann.com 369 (SC)

SUPREME COURT OF INDIA

Chief Commissioner, New Delhi (Import And General)

v.

Hewlett Packard India Ltd.*

J. CHELAMESWAR AND SANJAY KISHAN KAUL, JJ.

CIVIL APPEAL DIARY NO(S). 36837 OF 2017†

JANUARY 15, 2018

Classification of goods - Heading No. 8517, read with Heading No. 8471, of the Customs Tariff Act, 1975 - 'Voice Tab with 6" display - Assessee imported 'Voice Tab with 6" display' and declared classification under Heading No. 8517 - Adjudicating Authority held that product in question would be classifiable under Heading No. 8471 30 10 as a personal computer - Tribunal held that since dimensions of voice Tab' in question were smaller in comparison with World Customs Organisation guidelines for tablet computer, said product would be classifiable under Heading No. 8517 and not under Heading No. 8471 - Whether appeal filed against order of Tribunal was liable to be dismissed on ground of delay as well as on merits leaving question of law open - Held, yes [Para 2] [In favour of assessee]

CASE REVIEW

Hewlett Packard India Ltd. v. CC [2018] 96 taxmann.com 368 (CESTAT - New Delhi) affirmed.

K. Radhakrishnan, Sr. Adv., **Deepak Prakash**, Adv., **Ritesh Kumar**, Adv., and **B. Krishna Prasad**, AOR *for the Petitioner*. **L. Badri Narayanan**, Adv., **Aditya Bhattacharya**, Adv., **Victor Das**, Adv., **Ms. Apeksha Mehta**, Adv. and **Punit Dutt Tyagi**, AOR *for the Respondent*.

ORDER

1. The appeal is dismissed on the ground of delay as well as on merits leaving the question of law open in terms of the signed order.

ORDER

1. We do not see any cogent reason to entertain the appeal. The judgment impugned does not warrant any interference.

2. The appeal is dismissed on the ground of delay as well as on merits leaving the question of law open.

s.k. jain

*In favour of assessee.

†Appeal arising out of order of Tribunal in case of *Hewlett Packard India Ltd. v. CC* [2018] 96 taxmann.com 368 (CESTAT - New Delhi).