

F.NO.385/32/2000-JC
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

New Delhi, the 16th August, 2000

Sub:- Central Excise classification of Car Seat covers - as accessories of car seats-regarding -

The Tribunal vide Final order No.39/2000-D dated 4.1.2000 reported in 2000 (38) RLT 170 (CEGAT) in the case of Guru Overseas Pvt. Ltd. Vs. CCE, Delhi had decided that the car seat covers - whether of "Leather" or "Textile" are accessories and classifiable under Chapter sub-heading 8708.00. The CEGAT has followed ratio of the CEGAT judgement in the case of M/s. Kirloskar Pneumatic reported in 1991 (55) ELT -207 (Tribunal and Supreme Court in the case of M/s. Mehra Bros Vs. Joint Commercial Officer reported in 1991 (51) ELT-173(SC).

The Board examined the said CEGAT Order and accepted the judgement of the CEGAT.

The Board has, however, Observed that as the distinction between "parts" and accessories" is very thin proper care should be taken so that "parts" are not cleared as "accessories".

(K.K. OHA)
Director (Review)