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- (1) **Camera — Web camera suitable for use with computer alone and neither having memory nor view finder, classifiable under Heading 84.71 of Customs Tariff (2) Camera — Web camera accompanying video camera classifiable under sub-heading 8473.30 or under Heading 84.71 of Customs Tariff (3) Camera — Digital camera accompanying video camera classifiable under sub-heading 8525.40 of Customs Tariff**

The Supreme Court Bench comprising Hon'ble Mr. Justice A.K. Sikri and Hon'ble Mr. Justice Rohinton Fali Nariman on 27-4-2015 **dismissed** the Civil Appeal Nos. 3-5 of 2005 filed by Commissioner of Customs, Bangalore against the CESTAT Final Order Nos. 1462-1464/2004, dated 3-9-2004 as reported in 2005 (180) E.L.T. 356 (Tri. - Bang.) (*Hi-Tech Computers v. Commissioner*). While dismissing the appeals, the Supreme Court passed the following order :

"Since the tax effect in the instant appeals is only Rs. Four lakhs approximately, we dismiss these appeals, on this ground alone."

The Appellate Tribunal in its impugned order had held that the **web camera** suitable for sole use along with computer, dependent upon latter for power and storage, itself having neither a memory nor a view finder and incapable of working independently with mobility was classifiable under Heading 84.71 of the Customs Tariff in terms of Note 4 to Section XVI *ibid* and Note 5 to Chapter 84 *ibid* and not under Chapter 90 or Heading 8525.40 as digital camera.

It was further held that the **web camera** accompanying video camera was classifiable under sub-heading 8473.30 of the Customs Tariff or under Heading 84.71 *ibid*.

It was also held that the digital camera accompanying video camera was classifiable under sub-heading 8525.40 of the Customs Tariff.

[Commissioner v. Hi-Tech Computers - 2015 (321) E.L.T. A274 (S.C.)]

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