(1996) 12 SC CK 0080

In the Supreme Court Of India

Case No : Civil Appeal No. 1908 of 1987

M/s. Industrial Chemicals — APPELLANT

Vs

Collector of Central Excise, Bombay-I — RESPONDENT

Date of Decision : 05-12-1996

Acts Referred:

Citation : AIR 1997 SC 2045 : (1997) AIRSCW 1859 : (1997) 93 ELT 325 : (1996) 11 JT 466 : (1996) 9 SCALE 280 : (1997) 1 SCC 146 : (1996) 9 SCR 553 Supp : (1997) 2 Supreme 27

Hon'ble Judges : S. P. Bharucha, J;S. C. Sen, J

Bench : Division Bench

Advocate : B.V. Desai, P.J. Mehta and Shashi Soharu, for the Appellant; K.C. Diwan, for the Respondent

Final Decision : Dismissed

Judgement

1. The short question here relates to the interpretation of Tariff Item 14D of the Central Excise Tariff. It reads thus:

Synthetic organic dyestuffs (including pigment dyestuffs) and synthetic organic derivatives used in any dyeing process.

The question is, do the words 'used in any dyeing process' qualify synthetic organic dyestuffs and synthetic organic derivatives or only synthetic organic derivatives.

2. Dyestuffs are used in the dyeing process and, therefore, the use of the words "used in any dyeing process" with reference to dyestuffs would be tautology. The words can, therefore, apply only to synthetic derivatives which are used in the dyeing process.

3. This is the view that was taken by the Customs, Excise and Gold (Control) Appellate Tribunal in an earlier judgment, which has been followed by the Tribunal in the present case.

4. The words being so clear, we do not think that assistance from any external source for their interpretation is called for.

5. The appeal is dismissed, with no order as to costs.

