(1996) 10 SC CK 0053

In the Supreme Court Of India

Case No : Civil Appeal Nos. 5492-93 of 1985

Subharaj and Co. APPELLANT

Vs

Collector of Central Excise RESPONDENT

Date of Decision : 09-10-1996

Acts Referred:

Citation : (1996) 88 ELT 311 : (1997) 10 SCC 405

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

Bench : Division Bench

Final Decision : Dismissed

Judgement

1. The appellants purchase raw animal bones and break and crush them in a mechanical device called a disintegrator. The bone meal so obtained is sold, for use principally as a fertiliser. The Tribunal, having gone into the process by which the bones are crushed, came to the conclusion that bone meal was the result of manufacture and, therefore, excisable under the residuary Entry 68 of the Central Excise Tariff. This is a finding of fact relating to the process employed by the appellants and no interference therewith would be warranted.

2. The appellants claimed an exemption under an Exemption Notification which had not been considered by the authorities. For this purpose the Tribunal remanded the matter to the Assistant Collector to decide afresh the appellants liability to pay excise duty. This is not impugned.

3. The appeals are dismissed. There shall be no order as to costs.

