(1985) 08 SC CK 0011

In the Supreme Court Of India

Case No : Civil Appeal No''s. 924 of 1971 with 1 of 1972 and 1298-1303 of 1975

Superintendent of Central Excise, Surat and Others — APPELLANT

Vs

Vac Met Corpn. (P) Ltd., etc. etc. — RESPONDENT

Date of Decision : 06-08-1985

Acts Referred:
Central Excises and Salt Act, 1944 — Section 3

Citation : AIR 1986 SC 1167 : (1986) 9 ECC 1 : (1985) 5 ECR 1745 : (1985) 22 ELT 330 : (1986) 2 GLR 1351

Hon'ble Judges : D. P. Madon, J;A. N. Sen, J

Bench : Division Bench

Final Decision : Dismissed

Judgement

A.P. Sen, J.—We have no doubt in our mind agreeing with the Judgment and order passed by the Gujarat High Court that metallic yarn (also known as metallized yarn) manufactured by the respondent in the form of silvery white or golden thin flat, narrow and continuous strip made of metallized polyester from metallized laminated plastic sheets or foils which are slatted by them by electrically operated machines fall within the purview of Tariff Entry 15-A(2) of the First Schedule to the Central Excises & Salt Act, 1944 which is a specific entry relating to articles made of plastics of all kinds as contended by the respondents and therefore are dutiable at a lower rate and that the goods in question do not come within the ambit of the general Tariff Entry 18 and were therefore not liable to higher rate of duty. The relevant Entry 15A(2) reads as follows:

15A(2). Articles made of plastics, all sorts, including tubes, rods, sheets, foils, sticks, other rectangular or profile shapes whether laminated or not, and whether rigid or flexible, including layout and polyvinyl chloride sheets.

The contention of Shri B. Datta, learned Additional Solicitor General that the article manufactured comes within the ambit of the general Tariff Entry 18 relating to rayon and synthetic fibres and yarn can hardly be accepted. Where an article falls within a specific entry like Entry 15A(2) which covers plastic articles of all sorts, in different shapes or even of strips, whether laminated or not, they must necessarily be excluded from the general Entry 18 which relates to rayon and synthetic fibres and yarn i.e. man-made fibres. We agree with the reasoning and conclusion reached by the High Court.

2. The appeals therefore fail and are dismissed with costs. We quantify the costs at Rs. 500/- in each of these appeals. The bank guarantees furnished by the respondents shall stand discharged.

