(2003) 04 SC CK 0030

In the Supreme Court Of India

Case No : Civil Appeal No''s. 8313 of 2001 and 2370-2375 of 2003

The Commissioner of Central Excise, Allahabad — APPELLANT

Vs

Himtaj Ayurvedic Udyog Kendra
The Commissioner of Central Excise, Calcutta IV Vs Pandit D.P. Sharma — RESPONDENT

Date of Decision : 30-04-2003

Acts Referred:

Citation : (2003) 87 ECC 246 : (2003) 108 ECR 477 : (2003) 154 ELT 323 : (2003) 4 JT 355 : (2003) 4 SCALE 447 : (2003) 5 SCC 290

Hon'ble Judges : S. N. Variava, J;Brijesh Kumar, J

Bench : Division Bench

Final Decision : Disposed Of

Judgement

S.N. Variava, J.—Civil Appeal Nos. 2370-2375 of 2003 are against the Judgment dated 16th May, 2002 passed by the Customs, Excise and Gold (Control) Appellate Tribunal, Allahabad. By this judgment CEGAT has disposed of a number of Appeals. Civil Appeal No. 8313 of 2001 is against judgment dated 18th May, 2001 passed by CEGAT. In all these Appeals the question was whether "Himtaj oil" was classifiable under subheading 3003.30 i.e. Ayurvedic medicaments or 3005.10 i.e. perfumed hair oil. CEGAT has held that "Himtaj oil" is classifiable as an Ayurvedic medicaments. In so doing it has followed the decision of the larger Bench of CEGAT reported in 2002 (139) ELT 610. We have today delivered a separate judgment in Civil Appeal No. 1512 of 2003 wherein we have also held that "Himtaj oil" is classifiable as an Ayurvedic medicaments. Thus to this extent the impugned judgment stands confirmed. CEGAT has thereafter referred all the Appeals back to the Adjudicating Authority to recompute the duty and to decide whether the extended period of time limit is applicable in the matters or not. We do not see any reason to interfere with those directions. Accordingly these Appeals stand dismissed. There will be no order as to costs.