

Supreme Court of India

Collector Of Customs, Bombay vs Law Publishers, Allahabad on 30 April, 1997

Equivalent citations: 1997 (93) ELT 664 SC, (1997) 11 SCC 545

Bench: S Sen, K Thomas

ORDER

1. This is an appeal by Collector of Customs against an order of Tribunal where it has been held that the product imported by the respondents are classifiable under Heading 32.13 of the First Schedule to the Indian Customs Tariff Act, 1975. The imported product is Thermo graphic Printing Powder. The Tribunal held that:

though it may not be a conventional printing ink it is akin to printing ink and heading 32.13 which is not limited to "writing ink and printing ink" but covers also "other inks" would, in our view, be more specific and therefore, more appropriate than heading 32.04/12(i).

2. We are in agreement with the view expressed by the Tribunal. The appeal is dismissed. There will be no order as to costs.