

Supreme Court of India

Collector Of Central Excise, ... vs Gum Products (P) Ltd. on 12 March, 1997

Equivalent citations: 1997 (58) ECC 76, 1997 (91) ELT 249 SC, JT 1997 (10) SC 659, (1997) 4 SCC 558, 2003 132 STC 377 SC

Bench: A Ahmadi, B J Reddy, S Kurdukar

ORDER

1. The respondent company manufactures coated chewing gum, bubble gum, etc. While chewing gum is specifically covered under Item IA of the First Schedule to the Central Excises and Salt Act, 1944, bubble gum does not find a mention in that entry. The question then is whether bubble gum can be classified under Entry IA or under the residuary Entry 68 of the said schedule. The Tribunal has taken the view that bubble gum, not having been included in Item IA, would fall under Item 68 of the schedule, more so because it is commercially a distinct item. The Revenue contended that bubble gum was a gum like chewing gum and would, therefore, fall within Item IA(1) of the Schedule. This contention was negated by the Tribunal firstly because it is not included in Item IA(1) and is commercially known as a different item altogether and is not the same thing as chewing gum. We see no reason why we should take a different view as the view taken by the Tribunal is a plausible view. We, therefore, do not see any substance in this appeal filed by the Revenue and dismiss the same with no order as to costs.