

Supreme Court of India

I.T.C. Limited vs Collector Of Central Excise, ... on 11 December, 1997

Equivalent citations: 1998 (97) ELT 401 SC, JT 1998 (8) SC 527, (1997) 11 SCC 600

Bench: J Verma, B Kirpal, V Khare

ORDER

1. We have heard learned counsel for the appellant-assessee and the learned Additional Solicitor General. We are satisfied that the conclusion reached by the Tribunal and its reasons for that conclusion are correct. The conclusion of the Tribunal is stated thus: "In view of the above discussion we find no force in the appellants' contention that the classification of the disputed articles under Chapter 48 of the Central Excise Tariff Act, 1985 would be ruled out in terms of Note 8 to Chapter 48 on account of printing on the said items being not merely incidental to their primary use. We hold that on account of the primary use of the articles in question being in connection with the packaging of cigarettes and the printing there being merely incidental to their primary use that would be correctly classifiable under Chapter 48 of the Central Excise Tariff Act, 1985 and their classification under Sub-Heading 4901.90 as claimed by the applicants would be ruled out."

2. Accordingly there is no merit in these appeals and are dismissed.