

M/s Asian Chemical Works and Another

Vs

Union of India and Another

Civil Appeal No. 1342 of 1981

(Kuldip Singh, Yogeshwar Dayal JJ)

08.04.1993

ORDER

1. The question for consideration before the High Court was whether Food Flavours, Concentrates and essences are the "food products" and food preparations" in terms of the Exemption Notification No. 55/75-CE dated March 1, 1975 issued under Rule 8(1) of the Central Excise Rules, 1944. The authorities under the Central Excise Act answered the question in the negative. The writ petition filed by the appellant was dismissed by the High Court.

2. We have heard learned counsel for the appellants. We have been taken through the orders of the authorities below and also of the High Court. We see no ground to interfere with the orders of the authorities under the Act as upheld by the High Court. We agree with the reasoning and the conclusions reached therein. Even otherwise the order of the Central Government in this case, has been indirectly approved by this Court in Collector of Central Excise v. Parle Exports (P) Ltd. In this view of the matter we see no force in the appeal and the same is dismissed. No costs.

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