

**SUPREME COURT OF INDIA**

Indian Petro-Products Mfg. (P) Ltd.

Vs.

Collector of Central Excise

(S Bharucha and S Sen JJ.)

08.10.1996

**ORDER**

1. We have read the order of the Appellate Collector of Central Excise, which was in favour of the appellant, and the order of the Customs, Excise and Gold (Control) Appellate Tribunal which is under appeal. The product in question is transformer oil. The Tribunal has considered the entries which are relevant and the characteristics and properties that the article must possess to fall thereunder. Having regard to such consideration, the Tribunal has reversed the findings of the Appellate Collector. Basically, it is a question of fact and no interference by this Court is called for. The appeals are accordingly, dismissed with no order as to costs.
2. The appearance on behalf of the respondent shall be filed during the course of the day.