

SUPREME COURT OF INDIA

Industrial Chemicals

Vs.

Collector of Central Excise, Bombay-I

C.A.No.1908 of 1987

(S. P. Bharucha and S. C. Sen JJ.)

05.12.1996

ORDER

1. The short question here relates to the interpretation of Tariff Item 14-D of the Central Excise Tariff. It reads thus :-

"Synthetic organic dyestuffs (including pigment dyestuffs) and synthetic organic derivatives used in any dyeing process."

The question is, do the words "used in any dyeing process" qualify synthetic organic dyestuffs and synthetic organic derivatives or only synthetic organic derivatives.

2. Dyestuffs are used in the dyeing process and, therefore, the use of the words "used in any dyeing process" with reference to dyestuffs would be tautology. The words can, therefore apply only to synthetic derivatives which are used in the dyeing process.

3. This is view that was taken by the Customs, Excise and Gold (Control) Appellate Tribunal in an earlier judgment, which has been followed by the Tribunal in the present case.

4. The words being so clear, we do not think that assistance from any external source for their interpretation is called for.

5. The appeal is dismissed, with no order as to costs.

Appeal dismissed.