

**SUPREME COURT OF INDIA**

Collector of Customs

Vs.

Shrishma Fine Chemicals & Pharmaceuticals (Karnataka) Ltd.

(S Bharucha and S Sen JJ.)

17.12.1996

**ORDER**

**S.P. BHARUCHA AND S.C. SEN, JJ.**

1. The respondents imported Phenol USP Grade and claimed the benefit of an exemption notification issued under the provisions of Section 25 of the Customs Act, 1962. The exemption therein applied, inter alia, to "pharmaceutical chemicals, i.e., chemicals having prophylactic or therapeutic value and used solely or predominantly as drugs, not elsewhere specified". The Tribunal, having regard to the material before it, came to the conclusion that Phenol USP fell within the pharmaceutical chemicals described in the notification as aforesaid. We are in no doubt that the Tribunal was right in doing so.

2. The appeals are dismissed, with no order as to costs.