

SUPREME COURT OF INDIA

General Pharmaceuticals Pvt. Ltd.

Vs.

Collector of Central Excise And Customs

(A Ahmadi and S Kurdukar JJ.)

27.02.1997

ORDER

1. This appeal was heard on 22-1-1997 and at the end of the hearing we had sought information from Department whether the product in question was being treated as falling within the residuary Item No. 68 of the Central Excise Tariff in view of 1977 Tariff Advice. The learned Additional Solicitor General had taken time to enquire into the matter and report to this Court. He has enquired and filed the affidavit of the Under Secretary, Department of Revenue, Ministry of Finance, New Delhi, dated 6-2-1997. In paragraph 4 of the affidavit, it is stated that since the appellant had acted on the 1977 Tariff Advice and there were judgments/orders, according to which, the product in question was classified under Item No. 68, and the case of the appellant being a solitary one and the entry itself had been superseded in 1985, the relief may be granted treating the case falling within Item 68 of the Central Excise Tariff for the relevant year. In view of this statement made in paragraph 4 of the affidavit dated 6-2-1997, we set aside the impugned order and hold that the product in question should be classified under Item 68 of the Central Excise Tariff and relief be granted to the appellant accordingly.

2. The appeal will stand disposed of accordingly. There shall be no order as to costs.