

Collector of Central Excise, Madras

Vs

Gum Products (P) Ltd.

Civil Appeal No. 110 of 1987

(CJI A. M. Ahmadi, B. P. Jeevan Reddy, S. P. Kurdukar JJ)

12.03.1997

ORDER

The respondent company manufactures coated chewing gum, bubble gum etc. While chewing gum is specifically covered under Item 1-A of the First Schedule to the Central Excises and Salt Act, 1944, bubble gum does not find a mention in that entry. The question then is whether bubble gum can be classified under Entry 1-A or under the residuary Entry 68 of the said Schedule. The Tribunal has taken the view that bubble gum, not having been included in Item 1-A, would fall under Item 68 of the Schedule, more so because it is commercially a distinct item. The Revenue contended that bubble gum was a gum-like chewing gum and would, therefore, fall within Item 1-A(1) of the Schedule. This contention was negated by the Tribunal firstly because it is not included in Item 1-A(1) and is commercially known as a different item altogether and is not the same thing as chewing gum. We see no reason why we should take a different view as the view taken by the Tribunal is a plausible view. We, therefore, do not see any substance in this appeal filed by the Revenue and dismiss the same with no order as to costs.