

**SUPREME COURT OF INDIA**

A.P. Industrial Components Ltd.

Vs.

Collector of Central Excise,

(S Bharucha and V Khare JJ.)

28.10.1999

**ORDER**

**S.P. BHARUCHA AND V.N. KHARE, JJ.**

1. We are concerned here with Aqua guards. These are apparatus which filter water and then treat the filtered water with ultra violet radiation. They were covered by a Tariff entry that spoke of, "filtering or purifying machinery and apparatus for liquids". The appellants claimed for the Aqua guards the benefit of an exemption notification that referred to water filters of a capacity not exceeding forty litres. Their claim having been rejected, the appellants went up to the Tribunal. In the order under challenge, the Tribunal noted that since both the words "filtering" and "purifying" had been used in the said entry, the processes could not be treated as synonymous. It noted that filtration was one method of purification. It found that the said exemption notification would apply only to devices which used the filtration method of purification to the exclusion of all other methods of purification and that, therefore, the Aqua guards were not entitled to the benefit of the said exemption notification.

2. In our view, the conclusion and the reasoning of the Tribunal is correct. The said entry speaks of filtering and purifying apparatus but the said exemption notification speaks only of filtering apparatus and that too of a limited capacity. Clearly, the said exemption notification cannot be made applicable to a device that both filters and purifies.

3. Our attention was invited to an order of the Tribunal wherefrom special leave to appeal was refused. That order related to a product called "Zero-B" which had been found as a fact to be a water filter. Clearly, to a water filter, provided it satisfied the requirement of quantity, the said exemption applied.

4. The civil appeals are dismissed with costs.