

**SUPREME COURT OF INDIA**

Commissioner of Central Excise, Allahabad

Vs.

M/s. Himtaj Ayurvedic Udyog Kendra

C.A.Nos.2370-2375 of 2003

(S.N. Variava and Brijesh Kumar JJ.)

30.4.2003

**JUDGMENT**

**S.N. Variava, J. –**

1. Civil Appeal Nos. 2370-2375 of 2003 are against the judgment dated 16th May, 2002 passed by the Customs, Excise and Gold (Control) Appellate Tribunal, Allahabad. By this judgment CEGAT has disposed of a number of Appeals. Civil Appeal No. 8313 of 2001 is against judgment dated 18th May, 2001 passed by CEGAT. In all these Appeals the question was whether "Himtaj oil" was classifiable under subheading 3003.30 i.e. Ayurvedic Medicaments or 3005.10 i.e. perfumed hair oil. CEGAT has held that "Himtaj oil" is classifiable as an Ayurvedic medicament. In so doing it has following the decision of the larger Bench *CEGAT reported in*<sup>1</sup>. We have today delivered a separate judgment in Civil Appeal No. 1512 of 2003 wherein we have also held that "Himtaj oil" is classified as an Ayurvedic medicament. Thus to this extent the impugned judgment stands confirmed. CEGAT has thereafter referred all the Appeals back to the Adjudicating Authority to recompute the duty and to decide whether the extended period of time limit is applicable in the matters or not. We do not see any reason to interfere with those directions. Accordingly these Appeals stand dismissed. There will be no order as to costs.

Appeal dismissed.

<sup>1</sup>2002 (139) ELT 610