

SUPREME COURT OF INDIA

Commissioner of Central Excise Ahmedabad

Vs.

Gujarat Polycrate Private Limited

C.A.No.3393 of 2000

(S. N. Variava and Tarun Chatterjee JJ.)

10.08.2005

ORDER

1. We have heard the learned counsel for the parties.
2. We do not completely agree with the reasoning of the Tribunal, in arriving at the conclusion that the concerned goods fall under then Tariff Item 3922.90. However, in view of Chapter Note II (h) to Chapter 39 which specifies that bath tubs, shower trays, counter wash basin and similar sanitary wares would fall under Tariff Item 3922, we see no reason to interfere.
3. The Civil Appeals stand dismissed. There shall be no order as to costs.