

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 2090 OF 2006

C.C.E., SURAT-II

APPELLANT (S)

VERSUS

M/S. BHARAT METAL DECORATORS

RESPONDENT (S)

O R D E R

The question that arises for consideration in the present appeal is as to whether the respondent/assessee's product was classifiable under Chapter 49 sub-Heading 4901.90 attracting nil excise duty or it is to be classified under Chapter 83 sub-Heading 8310 of the Central Excise Tariff Act? Chapter 49 deals with "Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans". As per the assessee, it would be covered by Entry No. 4901.90 i.e. "other". Entry 49.01 in totality is produced below:

Heading No.	Sub-heading No.	Description of goods	Rate of duty
(1)	(2)	(3)	(4)
49.01		Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	
	4901.10	Transfers (decalcomanias)	18%
	4901.20	Maps and hydro-graphic or similar charts of all kinds including atlases, Wall maps, topographical plans	Nil

4901.90 and globes, printed
 Other

The competing Entry under which the Revenue wants to recover is Entry 83.10 which falls under Chapter 83 titled "Miscellaneous Articles of base metal". Entry 83.10 reads as under:

83.10 8310.00 Sign-plates, name-plates, address-plates 18%
 and similar plates, numbers, letters and
 other symbols, of base metal, excluding
 those of heading No. 94.05.

It may be mentioned at this stage that the assessee is engaged in the business of printing metal backed advertisement material/posters, commonly known as Danglers, placed at the point of sale, for customers information/advertisement of the products brand etc; the entities have calendars, religious motifs also printed in different languages. The description of some of these products is mentioned in the Order-in-Original which is as under:

- a) Lifebuoy for health - An advertisement for soap - showing lifebuoy Soap cake with a shield and face of a young man in shower;
- b) Brook Bond A 1 Tea - An advertisement for Tea - showing a cup full of strong tea and label of A 1 Tea on the cup;
- c) Tata 'Agni' Tea - An advertisement for Tea - showing a bride wishing with folded hands and a packet of Tata Agni tea and a slogan in Hindi;
- d) Palmolive Naturals - An advertisement for Toilet Soaps - showing 3 different packs of soap cakes, soap with Milk Cream, with Sandalwood Oil and Lime Extracts and with a face of young girl in bath tub. The advertisement is in Hindi with price

quoted as Rs.7/- for 75 gms.;

e) Wheel - Cleaning Powder (Lime perfume) - An advertisement for Cleaning Powder (Detergent) - showing photographs of a young couple in dull clothes, the girl holding a dirty shirt on one side and the same couple in bright clothes on the other side holdign a shield. The advertisement is in Hindi.

f) Cibaca Top - An advertisement for Toothpaste - showing a toothpaste pack of Cibaca Top with a packed Tooth Brush - the advertisement is in Hindi - with waterfalls and scenery on the back ground and an adjustable calendar on the corner."

Obviously, the aforesaid products cannot be treated as Printed Metal advertisement posters. The Tribunal has considered this aspect in detail. In its impugned judgment the Tribunal had rightly decided the case in favour of the respondent-assessee holding that the products were classifiable as printed products of the printing industry.

This appeal, therefore, fails and is, accordingly dismissed.

.....J.
[A.K. SIKRI]

.....J.
[ROHINTON FALI NARIMAN]

NEW DELHI;
AUGUST 21, 2015

ITEM NO.104

COURT NO.14

SECTION III

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Civil Appeal No(s). 2090/2006

C.C.E., SURAT-II

Appellant(s)

VERSUS

M/S. BHARAT METAL DECORATORS

Respondent(s)

Date : 21/08/2015 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI
HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s) Mr. Yashank Adhyaru, Sr. Adv.
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Ms. Rashmi Malhotra, Adv.

For Respondent(s) Mr. V. Lakshmikumaran, Adv.
Mr. M. P. Devanath, Adv.
Mr. Vivek Sharma, Adv.
Ms. L. Charanaya, Adv.
Mr. R. Ramchandran, Adv.
Mr. Aditya Bhattacharya, Adv.
Mr. Hemant Bajaj, Adv.
Mr. Anandh K., Adv.

UPON hearing the counsel the Court made the following
O R D E R

The appeal is dismissed in terms of the signed order.

(Ashwani Thakur)
COURT MASTER

(Renu Diwan)
COURT MASTER

(Signed order is placed on the file)