

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). 1799-1800/2005

M/S. P&B LABORATORIES LTD.

Appellant(s)

VERSUS

COMMISSIONER OF CENTRAL EXCISE, MUMBAI

Respondent(s)

WITH

C.A. No. 86/2007

(With

Date : 05/05/2015 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI

HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appearing parties:

Ms. Meenakshi Arora, Sr. Adv.

Mr. Vasav Anantharaman, Adv.

M/s. Ap & J Chambers, Adv.

Mr. A.K. Sanghi, Sr. Adv.

Mr. Ritesh Kumar, Adv.

Ms. Surender Kumar Gupta, adv.

Mr. K. Subba Rao, Adv.

Ms. Disha Singh, adv.

Mr. B. Krishna Prasad, Adv.

Mr. V. Lakshmikumaran, Adv.

Mr. M.P. Devanath, Adv.

Mr. Vivek Sharma, Adv.

Ms. L. Charanaya, Adv.

Mr. Aditya Bhattacharya, Adv.

Mr. R. Ramachandran, Adv.

Mr. Anandh K., Adv.

Mr. Rajesh Kumar, Adv.

UPON hearing the counsel the Court made the following

O R D E R

C.A.Nos. 1799-1800/2005 preferred by the assessee are allowed and the other appeal (C.A.No.86.2007) which is filed by the Revenue, is dismissed in terms of the signed order.

(SUMAN WADHWA)

AR-cum-PS

(SUMAN JAIN)

COURT MASTER

Signed order is placed on the file.

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 1799-1800 OF 2005

M/s. P&B Laboratories Ltd.

Appellant(s)

VERSUS

Commnr. Of Central Excise, Mumbai

Respondent(s)

WITH

CIVIL APPEAL NO. 86 OF 2007

O R D E R

In these two appeals, though the issue involved is common and relates to the classification of fixed dos combination of Vitamin B-1, B-6 and B-12 injectible as well as tablets form, we find that the two different Benches of Tribunal have given contradictory decisions. Whereas in C.A.Nos. 1799-1800/2005 CESTAT Delhi has classified the aforesaid goods under Chapter Heading 2936.00, accepting the case of the Revenue, the Mumbai Bench of the Tribunal has classified these very goods under Heading 3003.10 as claimed by the assessee. That is the reason that in one case the appeal was filed by the assessee and in the second case appeal was filed by the Revenue. We find that because of the aforesaid conflict of decisions of the two Benches, matter was referred to the larger Bench which has settled the issue in case of Micropure Parenterals Pvt. Ltd. vs. Commissioner of Central Excise, Mumbai-III, 2005 (190) E.L.T. 23. The respondent has held that the goods in

question would be classified under Heading 3003.10 which was claimed by the assessee. It is admitted position that except the aforesaid judgment of the larger Bench no appeal is preferred by the Revenue. The Revenue has accepted the said view.

Accordingly C.A.Nos. 1799-1800/2005 preferred by the assessee are allowed and the other appeal (C.A.No.86.2007) which s filed by the Revenue, is dismissed.

.....J.
(A.K.SIKRI)

.....J.
(ROHINTON FALI NARIMAN)

New Delhi;
Date: 5.5.2015.