

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. 6372-6374 OF 2003

COMMNR. OF CENTRAL EXCISE, Appellant (s)  
NAGPUR

VERSUS

HINDUSTAN LEVER LTD. Respondent(s)

O R D E R

We have heard Mr. R.P. Bhatt, learned senior counsel for the appellant.

2. We are in complete agreement with the view taken by the Customs, Excise and Gold (Control) Appellate Tribunal in its order dated October 3, 2002 holding that the product 'Liril Active Shower Gel' is covered by Heading 34.01 which covers soap and various other substances and the product is not covered by Heading 33.04 as contended by the Revenue.

3. Civil Appeals are, accordingly, dismissed with no order as to costs.

.....J.  
( R.M. LODHA )

.....J.  
( MADAN B. LOKUR )

NEW DELHI; .....J.  
APRIL 23, 2013 ( KURIAN JOSEPH )

ITEM NO.109 COURT NO.4 SECTION III

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

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VERSUS

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(With appln(s) for permission to submit additional document(s) and with office report )

Date: 23/04/2013 These Appeals were called on for hearing today.

CORAM :

- HON'BLE MR. JUSTICE R.M. LODHA
- HON'BLE MR. JUSTICE MADAN B. LOKUR
- HON'BLE MR. JUSTICE KURIAN JOSEPH

For Appellant(s) Mr. R.P. Bhatt, Sr. Adv.  
Mr. Rahul Kaushik, Adv.  
Mr. Arijit Prasad, Adv.  
Mrs Anil Katiyar, Adv.

For Respondent(s) Ms. Mallika Joshi, Adv.  
Ms. Amrita Chatterjee, Adv.  
Mr. Rajan Narain, Adv.

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

Appeals are dismissed in terms of the signed order.  
Interlocutory application, if any, stands disposed of.

| (Rajesh Dham)  
| Court Master

| | (Renu Diwan)  
| | Court Master

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(signed order is placed on the file)