

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 7561 OF 2009

COMMISSIONER OF CENTRAL EXCISE

.....Appellant(s)

Vs.

M/S HINDALCO INDUSTRIES LTD. (FOILS DIVISION)
THROUGH ITS DIRECTOR

.....Respondent(s)

WITH

CIVIL APPEAL NO. 5205 OF 2013

WITH

CIVIL APPEAL NOS. 7552-7555 OF 2013

O R D E R

The question which the revenue seeks to urge in these appeals are as to the true classification of aluminum casseroles manufactured with the aid of aluminum foils by the revenue. The revenue contended that the products are "containers", falling in Chapter Heading 76.12 whereas the assessee-respondent contended that these casseroles were properly classifiable as aluminum trays.

After hearing learned counsel for the parties and having considered the orders of the CESTAT, this Court is of the opinion that the view expressed by the Tribunal is

correct. On an application of the common parlance test also having regard to the use of the products, (i.e. storing articles of food) and the explanatory note to the HSN, there can be no conclusion other than that arrived at by the CESTAT i.e. the goods are classifiable under heading 76.15.

The appeals are, therefore, dismissed.

.....J.
(S. RAVINDRA BHAT)

.....J.
(DIPANKAR DATTA)

New Delhi;
February 08, 2023.

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

Civil Appeal No. 7561/2009

COMMISSIONER OF CENTRAL EXCISE

Appellant(s)

VERSUS

M/S HINDALCO INDUSTRIES LTD. (FOILS DIVISION)
THROUGH ITS DIRECTOR

Respondent(s)

WITH

C.A. No. 5205/2013 (III)C.A. No. 7552-7555/2013 (XVII-A)

Date : 08-02-2023 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE DIPANKAR DATTA

For Appellant(s) Mr. B. Krishna Prasad, AOR

Mr. N. Venkatraman, A.S.G.
Ms. Sonia Mathur, Sr. Adv.
Mr. Mukesh Kumar Maroria, AOR
Mr. Shiv Mangal Sharma, Adv.
Mr. Rupesh Kumar, Adv.
Mr. Chandra Prakash, Adv.
Mr. Dharma Datta Verma, Adv.
Mr. Divik Mathur, Adv.
Mr. Simarjeet Singh Saluja, Adv.
Ms. Ronika Tater, Adv.
Ms. Pratiksha Mishra, Adv.
Ms. Rupakshi Soni, Adv.

For Respondent(s) Mr. M. P. Devanath, AOR

Ms. Charanya Lakshmikumaran, Adv.
Ms. Apeksha Mehta, Adv.
Ms. Falguni Gupta, Adv.

Ms. Neha Chaudhary, Adv.
Mr. R. Parthasarathy, AOR

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

The appeals are dismissed in terms of signed order.

All pending applications are disposed of.

(NEETA SAPRA)

COURT MASTER (SH)

(Signed order is placed on the file)

(MATHEW ABRAHAM)

COURT MASTER (NSH)