SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com

Commissioner of C. Ex. Vs. Camlln Ltd.

Commissioner of C. Ex. Vs. Camlln Ltd.

SooperKanoon Citation : sooperkanoon.com/19286

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Sep-29-2000

Reported in : (2001)(127)ELT215Tri(Mum.)bai

Appellant : Commissioner of C. Ex.

Respondent : Camlln Ltd.

Judgement :

1. The brief issue involved in this appeal is as to whether inks manufactured by the respondents and used in writing instruments like market pens, fountain pens, drawing pens, sketch pens, rapidograph pens, croquill lettering pens are classifiable as writing ink under Heading No. 3215.10 or should be considered as other than writing ink under Heading 3215.90 as contended by the Revenue. The matter was heard and the contents of letter dated 22-6-2000 submitted by Shri M.H.Patil, Advocate were also considered and after considering the submissions, it is found that except for marker inks, rapidograph inks, highlighting inks and croquill lettering pen inks, other inks being manufactured would be covered under Heading 3215.10 and marker inks, rapidograph ink, highlighting inks, croquill lettering inks would be covered under other inks under heading 3215.00. In coming to this decision, we are relying on HSN notes and also the decision in the case of CCE, Delhi v. Technik Industries 2000 (39) RLT 935, paragraph 4 thereof reproduced below :- "We find that Heading 3515 of CETA and HSN is the same as the subheadings under CETA w.e.f. 1-3-1997 have been sub-divided into 3215.10 for writing inks at nil rate and 3215.90 for other inks at 18 per cent. The heading

covers printing inks, writing or drawing ink, other inks in whatever concentrations of forms. The scope of writing ink from the head notes under HSN is found to cover and include drawing inks; copying and hectographic inks, ball point pens, duplicating machines, typewriter ribbons, marking inks, metallic inks and other specified inks e.g. invisible inks fall under the category of other inks. Therefore, we find sketch pen and drawing inks would be covered under the Heading 3215.10 for writing inks, while marker inks and hi-liter inks, which are specialised kind of inks, would fall under Heading 3215.90."

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com