

**Commissioner of Central Excise, Vs. Eastern Aromatics P. Ltd.**

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**SooperKanoon Citation :** [sooperkanoon.com/26744](http://sooperkanoon.com/26744)

**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

**Decided On :** Nov-20-2001

**Reported in :** (2002)(145)ELT690Tri(Mum.)bai

**Appellant :** Commissioner of Central Excise,

**Respondent :** Eastern Aromatics P. Ltd.

**Judgement :**

1. In the order impugned in the appeal, the Commissioner (Appeals) has accepted the claim made by the manufacturer for classification of geraniol, and two other chemicals under Chapter 29, rejecting the department's claim for their classification under Chapter 33.
2. The department's appeal against this order refers specifically to geraniol. The ground in the appeal does not mention the other two substances, although it says that "the products" are odoriferous organic substances and hence classifiable under Chapter 33. The ground also does not advance any material in support of the claim for classification of the substances other than geraniol.
3. As far as geraniol is concerned, the Chemical Examiner's report does not specifically call it an odoriferous substance. Even if it were the one, it is debatable whether it is classifiable under chapter 33.01, which applies to mixtures of odoriferous substance, or mixtures with a base of such odoriferous substance. The goods are despatched as geraniol, suggesting that they are not mixtures. We therefore find no ground for staying the operation of the Commissioner (Appeals)'

order and dismiss the application.

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