

**Cc Vs. Super Book House**

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**SooperKanoon Citation :** [sooperkanoon.com/29435](http://sooperkanoon.com/29435)

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

**Decided On :** Nov-22-2002

**Reported in :** (2003)(107)LC44Tri(Mum.)bai

**Judge :** K Kumar, S T C.

**Appellant :** Cc

**Respondent :** Super Book House

**Judgement :**

1. This is an appeal by the department filed against the order in appeal dtd. 25.6.1997 passed by Commissioner (Appeals), Mumbai.

2. Shri M.H. Shaikh, learned JDR appearing for Revenue states that the impugned goods are classifiable under heading 4911 as they do not consist of any textual matter. Shri J.C. Patel, learned advocate for the respondents strongly urges that the impugned goods are nothing but books as these have been given ISBN Nos. which are only given to books.

He showed a sample on which it is clearly printed that it is "A Peppin Press Design Book". He also cited the decision in the case of Wilco International v. CC wherein 'Jungle' was considered as a book because it was given an ISBN No, 3. After hearing rival submissions and perusal of case records, we are of the opinion that the impugned goods are classifiable under heading 4901 as Design Books. Consequently, we dismiss the appeal filed by Revenue.

