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Commissioner of C. Ex. Vs. Eastern Aromatic Pvt. Ltd.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Oct-04-2006

Reported in : (2006)(104)ECC401

Judge : J Balasundaram, Vice-, V T M.

Appellant : Commissioner of C. Ex.

Respondent : Eastern Aromatic Pvt. Ltd.

Judgement :

1. The issue in dispute in this appeal relates to classification of 'Geraniol' manufactured by the respondents herein - whether under Central Excise Tariff Sub-heading 2905.90 as an Acyclic alcohol, as claimed by the assessee and upheld by the Commissioner (Appeals), or as mixture of Odoriferous substances, under Chapter Heading 33.02 as proposed by the Revenue.

2. We have heard Shri Ajay Saxena, learned S.D.R. and perused the records, none appears for the respondents in spite of notice.

3. In terms of HSN Explanatory Notes 'Geraniol' would be classifiable under Heading 3302 provided it contains 50% to 70% of 'Geraniol' alongwith varying amounts of citronellol and nerol and that the substance must be in admixture with some other substance. The chemical examiner does not describe the sample as a mixture but only opines that "the sample is in the form of yellow coloured liquid having aroma. It has the characteristics of geraniol - an organic chemical."

Therefore, classification of the product in dispute under Heading 33.02 is ruled out. It is rightly classifiable under Chapter Heading 29.05 in the light of HSN Sub-Notes which describe geraniol as an Acyclic alcohol being an unsaturated monohydric alcohol..

4. In the light of the above, no interference with the impugned order is called for and we accordingly uphold the same and reject the appeal.

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