

**GST/Excise & Customs: Product 'kimam' containing tobacco and used in small quantities in making pan classifiable under Heading No. 2403 99 20**

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**[2018] 94 taxmann.com 215 (SC)**

**SUPREME COURT OF INDIA**

**Gulab Gundhi Tobacco Co.**

**v.**

**Commissioner of Central Excise, Delhi-I\***

**J. CHELAMESWAR AND SANJAY KISHAN KAUL, JJ.**

**CIVIL APPEAL DIARY NO(S). 37421 OF 2017†**

**JANUARY 9, 2018**

**Classification of goods (OR) - Heading No. 2403 99 20, read with Heading No. 2403 99 60, of the Central Excise Tariff Act, 1985 - Kimam - Period 1-4-2006 onwards - Assessee was engaged in manufacture of 'Kimam' - It contained tobacco and was used in small quantities in making pan - Assessee claimed that said product was classifiable under Heading No. 2403 99 60 - Tribunal held that product 'kimam' was classifiable under Heading No. 2403 99 20 - Whether Tribunal was justified in its view - Held, yes [Para 2] [In favour of revenue]**

**CASE REVIEW**

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*Gulab Gandhi Tobacco Co. v. CCE* [\[2017\] 87 taxmann.com 12/64 GST 360 \(New Delhi - CESTAT\)](#) affirmed.

**Vivek Kohli, Adv., Sunil Tyagi, Adv., Ashwani Sharma, Adv. and Mayank Pandey, AOR** for the Petitioner.

**ORDER**

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1. Delay condoned.
2. The appeals are dismissed in terms of the signed order.
3. Pending application(s), if any, stand disposed of.

**ORDER**

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1. Delay condoned.
2. We have heard learned counsel for the appellant(s) and perused the record. We do not see any cogent reason to entertain the appeal(s). The judgment impugned does not warrant any interference.
3. The appeal(s) are dismissed.

s.k. jain

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\*In favour of revenue.

†Arising out of order of Tribunal in *Gulab Gandhi Tobacco Co. v. CCE* [\[2017\] 87 taxmann.com 12/64](#)

[GST 360 \(New Delhi - CESTAT\).](#)