

GST/Excise & Customs: Where assessee was trading in 'Light Liquid Peraffin' and 'Heavy Liquid Peraffin' and Tribunal held that said products could not be considered as either lubricating oils or lubricating preparations and Note 4 of Chapter 27 of Central Excise Tariff Act would not be applicable to said goods, appeal filed against impugned order was dismissed

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[2018] 96 taxmann.com 178 (SC)

SUPREME COURT OF INDIA

Commissioner of Central Excise, Jaipur-I

v.

Kent Chemicals (P.) Ltd.*

J. CHELAMESWAR AND SANJAY KISHAN KAUL, JJ.

CIVIL APPEAL DIARY NO. 11428 OF 2018†

MAY 7, 2018

Classification of goods (OR) - Chapter 27 of the Central Excise Tariff Act, 1985 - Light Liquid Peraffin and Heavy Liquid Peraffin - Assessee was trading in 'Light Liquid Peraffin' and 'Heavy Liquid Peraffin' LLP/HLP - It purchased LLP/HLP in bulk tankers, transferred same in its tankers, thereafter filled same into barrels/drums in 210/220 ltrs, and then sold same - Drum contained assessee's name and a logo - Adjudicating Authority considered products LLP/HLP as lubricating preparations and held that same were covered by Note 4 of Chapter 27 of Central Excise Tariff Act and activities so carried out by assessee amounted to manufacture in terms of Note 4 of Chapter 27 - Tribunal held that products LLP/HLP could not be considered as either lubricating oils or lubricating preparations and Note 4 of Chapter 27 would not be applicable to said goods - Against impugned order, revenue filed appeal before Supreme Court - Whether since there was no merit in appeal, same was liable to be dismissed - Held, yes [Para 3] [In favour of assessee]

CASE REVIEW

Kent Chemicals (P.) Ltd. v. CCE [\[2018\] 96 taxmann.com 177 \(CESTAT - New Delhi\)](#) affirmed.

Vikramjit Banerjee, ASG, **Siddharth Sinha**, Adv., **Merusagar Samantray**, Adv., **Ms. Nisha Bagchi**, Adv., **Ms. Lhingneivah**, Adv. and **B. Krishna Prasad**, AOR *for the Petitioner.*

ORDER

1. We have heard the learned Additional Solicitor General appearing on behalf of the appellant.
2. Delay condoned.
3. We do not find any merit in this appeal. The civil appeal is, accordingly, dismissed.

ORDER

1. The civil appeal is dismissed in terms of the signed order.

2. Pending applications stand disposed of.

s.k. jain

*In favour of assessee.

†Appeal arising out of order of Tribunal in case of *Kent Chemicals (P.) Ltd. v. CCE* [\[2018\] 96 taxmann.com 177 \(CESTAT - New Delhi\)](#).