

[2024] 12 S.C.R. 893 : 2024 INSC 1

Commissioner of Central Excise, Salem

v.

M/s Madhan Agro Industries (India) Private Ltd.

(Civil Appeal No. 1766 of 2009)

18 December 2024

[Sanjiv Khanna, Sanjay Kumar* and R. Mahadevan, JJ.]

Issue for Consideration

Issue arose whether pure coconut oil, packaged and sold in small quantities ranging from 5 ml to 2 litres, would be classifiable as 'Edible oil' under Heading 1513, titled 'Coconut (Copra) oil, etc.', in Section III-Chapter 15, or as 'Hair oil' under Heading 3305, titled 'Preparations for use on the hair', in Section VI-Chapter 33, of the First Schedule to the Central Excise Tariff Act, 1985.

Headnotes†

Central Excise Tariff Act, 1985 – First Schedule, Chapter 15, Section III, Heading 1513, titled 'Coconut (Copra) oil, etc.'; Chapter 33 Section VI Heading 3305, titled 'Preparations for use on the hair' – Pure coconut oil, packaged and sold in small quantities ranging from 5 ml to 2 litres – Classification of, as 'Edible oil' under Heading 1513 or as 'Hair oil' under Heading 3305:

Held: Pure coconut oil sold in small quantities as 'edible oil'