

2025 (391) E.L.T. 47 (S.C.)

IN THE SUPREME COURT OF INDIA

B.V. Nagarathna and Nongmeikapam Kotiswar Singh, JJ.

COMMISSIONER OF CUSTOMS (IMPORT)

Versus

GROUP PHARMACEUTICALS LTD.

Civil Appeal Diary No. 42993 of 2024, decided on 14-10-2024

Fritted glass (Ground glass) - Classification - Fluoro Calcium Phospho-Silicate (Biomin F-Ground glass) and Chloro Calcium Phospho-Silicate (Biomin C-glass) imported with plastic pellets as packing container - Aforesaid goods were to be used in manufacture of toothpaste - Importer classified goods under Tariff Item 3207 40 00 of Customs Tariff as Glass Frit - Revenue re-classified import goods under Tariff Item 3824 99 90 ibid as preparation of chemical and allied industry and separately classified plastic pellets/containers under Tariff Item 3923 10 90 ibid, demanded duty accordingly and imposed penalty on assessee importer for mis-classification of goods - CESTAT in impugned order had held that goods ibid were fretted glass more appropriately and specifically classifiable under Tariff Item 3207 40 00 ibid and that this classification was also supported by C.B.E. & C. Circular No. 3/2012-Cus., dated 1-2-2012 - As regards separate classification of plastic containers/pallets, used as packing material, it was held that since these containers were not of durable nature for repetitive use, there was no requirement for separate classification and these were to be classified along with import goods - CESTAT accordingly set aside demand and penalty - On appeal to Supreme Court by Revenue, *HELD* : There was no merit in Revenue's appeal and same was to be dismissed - Section 12 of Customs Act, 1962. *[para 2]*

Appeal dismissed against Revenue

CASE REVIEW

Group Pharmaceuticals Ltd. v. Commissioner — (2024) 16 Centax 477 (Tri. - Mumbai) = 2024 (389) E.L.T. 368 (Tri. - Mumbai) — **Affirmed**

REPRESENTED BY : S/Shri N. Venkataraman, A.S.G., V.C. Bharathi, Annirudh Sharma-ii, Udai Khanna, Navanjay Mahapatra and Ms. B. Sunita Rao, Advocates and Gurmeet Singh Makker, AOR, for the Petitioner.

[Order]. - Delay condoned.

2. We do not find any merit in this appeal. The Civil Appeal is hence dismissed.
3. Pending application(s) shall stand disposed of.

Interest (Central Excise) — Where High Court held that assessee was not liable to pay interest if extended period of limitation was not invocable under Section 11A of Central Excise Act, 1944 and assessee had paid time-barred duty voluntarily before issuance of show cause notice, Supreme Court dismissed SLP filed