

M/S. INDUSTRIAL CHEMICAL
v.
COLLECTOR OF CENTRAL EXCISE, BOMBAY-I.

DECEMBER 5, 1996

[S.P. BHARUCHA AND S.C. SEN, JJ.]

Central Excise Tariff :

Item 14-D—Interpretation of—Expression ‘used in any dyeing process’—Whether qualify synthetic organic dyestuffs and synthetic organic derivatives or only synthetic organic derivatives—Held apply only to synthetic derivatives which are used in the dyeing process—Words being clear no assistance from external source is necessary for their interpretation.

CIVIL APPELLATE JURISDICTION : Civil Appeal No. 1908 of 1987.

From the Judgment and Order dated 27.5.87 of the Customs Excise and Gold (Control) Appellate Tribunal, New Delhi in A. No. ED/SB/860/83-C.

B.V. Desai, P.J. Mehta and Ms. Shashi Soharu for the Appellant.

K.C. Diwan for the Respondent.

The following Order of the Court was delivered :

The short question here relates to the interpretation of Tariff Item 14D of the Central Excise Tariff. It reads thus :

"Synthetic organic dyestuffs (including pigment dyestuffs) and synthetic organic derivatives used in any dyeing process."

The question is, do the words 'used in any dyeing process' qualify synthetic organic dyestuffs and synthetic organic derivatives or only synthetic organic derivatives.

Dyestuffs are used in the dyeing process and, therefore, the use of the words "used in any dyeing process" with reference to dyestuffs would be tautology. The words can, therefore, apply only to synthetic derivatives

A which are used in the dyeing process.

This is the view that was taken by the Customs, Excise and Gold (Control) Appellate Tribunal in an earlier judgment, which has been followed by the Tribunal in the present case.

B The words being so clear, we do not think that assistance from any external source for their interpretation is called for.

The appeal is dismissed, with no order as to costs.

T.N.A.

Appeal dismissed.