

IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
SOUTH ZONAL BENCH AT CHENNAI

E/248 to 250/2008

(Arising out of Order-in-Original No. 02/2008 dated 14.02.2008 passed by the Commissioner of Customs and Central Excise, Salem).

1. M/s. P.K.G. Coconut Products : Appellants

2. P. Gunasekaran

3. K. Palanisamy

Vs.

CCE, Salem : Respondent

Appearance

Shri J. Shankaraman, Adv.,
For the appellant

Shri K.Veerabhadra Reddy, JC (AR)
For the respondent

CORAM

Hon'ble Shri D.N.PANDA, Judicial Member

Hon'ble Shri MADHU MOHAN DAMODHAR, Technical Member

Date of Hearing/Decision: 08.02.2017

FINAL ORDER No. 40220-40221/2017

Per: D.N.Panda,

It is the submission on behalf of the appellant that the coconut oil manufactured by it was traded as edible grade coconut oil in different pouches from 6ml to 500 ml, clearly inscribing on the pouch that those are edible grade oil. Therefore ⁱⁿ whatever



manner consumers consume that whether for hair or for edible purpose that does not make any difference to the manufacturing appellant who has manufactured only edible grade coconut oil with the 'Agmark' seal to specifically trade that as edible grade coconut oil. It is further submission that there is no material brought by Revenue to discard such proposition of the appellant.

2. Revenue on the other hand supports adjudication and also says that inscription on the packing is immaterial to law.

3. Heard both sides and perused the record. Once the appellant has led the evidence that it had held out to the public it sells edible grade coconut oil, in absence of any laboratory test result to find that is not so, it is difficult to change the classification of the goods sought by Revenue. Appellant further says that the Tribunal in earlier occasions in plethora of decisions has classified the edible grade coconut oil under Chapter 15 of the CETA, 75.

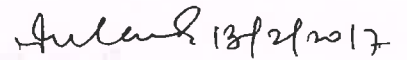
4. Following the judicial discipline in absence of any material evidence from Revenue to contradict edibility character of the goods manufactured by the appellant, appeal is allowed.

(Dictated and pronounced in open Court)



(MADHU MOHAN DAMODHAR)
TECHNICAL MEMBER

14/02/2017



(D.N. PANDA)
JUDICIAL MEMBER

BB



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चेन्नई / Chennai