

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHENNAI**

REGIONAL BENCH - COURT No. III

Excise Appeal No. 42077 of 2016

(Arising out of Order-in-Original No.39 to 47/2016 (C) (CEx.) dated 10.08.2016 passed by Commissioner of Central Excise, Puducherry Commissionerate, No.1, Goubert Avenue, Puducherry 605 001)

M/s. Hindustan Unilever Limited

.... Appellant

Personal Products Factory,
Skin Care Unit,
NH 45A, Vadamangalam,
Puducherry 605 102.

VERSUS

**The Commissioner of GST &
Central Excise,**

... Respondent

Puducherry Commissionerate,
No.1, Goubert Avenue,
Puducherry 605 001.

APPEARANCE :

Ms. Padmavati Patil, Advocate
Mr. Vijay Roshan, Advocate
for the Appellant

Dr. S. Subramanian, Special Counsel
and Shri M. Selvakumar, Authorized Representative
for the Respondent

CORAM :

**HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)
HON'BLE MR. M. AJIT KUMAR, MEMBER (TECHNICAL)**

FINAL ORDER No.40614/2025

DATE OF HEARING : 27.01.2025
DATE OF DECISION : 17.06.2025

Per: Shri P. Dinesha

The only issue involved in this appeal is, "whether the appellant was correct in classifying the disputed Petroleum Jelly – Aloe Vera and Petroleum Jelly – Baby under CETH 33049990 ?"

2. The very same issue was considered in the appellant's own case for a different period in Appeal No. E/40706/2017 vide Final Order No.40597/2025 dated 09.06.2025 this Bench has held in a detailed order that appellant's classification of the products viz. Petroleum Jelly – Aloe Vera and Petroleum Jelly – Baby under CETH 33049990 is correct. In view of the above, the impugned order is required to be set aside which we hereby do and allow the appeal.

3. We also note that in a very recent decision, the Hon'ble Apex Court in the case of **Commissioner of Central Excise, Belapur Vs Jindal Drugs Ltd.** in Civil Appeal No.1121 of 2016 dated 30.04.2024 has affirmed the view of the CESTAT that even the process of re-labelling

would amount to “manufacture” which also supports our view.

4. In the result, the appeal stands allowed with consequential benefits, if any, as per law.

(Order pronounced in open court on 17.06.2025)

(M. AJIT KUMAR)
Member (Technical)

(P. DINESHA)
Member (Judicial)