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CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066  
EXCISE APPEAL BRANCH

Appeal No. E/5501/2004

Date 06/11/2007

Assistant Registrar  
C.E.S.T.A.T, New Delhi

To :  
M/S DABUR INDIA LTD.

FORMERLY GREEN VALLEY PRODUCTS (P)LTD.  
VILL-  
BILLIANWALI

M/S DABUR INDIA LTD.

Appellant

Vs

C.C.E.CHANDIGARH

Respondent

I am directed to transmit herewith a certified copy of Final order No. 530/07-EX. dated 18-10-07  
passed by the Tribunal under Section 35-C(1) of Central Excises Act, 1944

  
Assistant Registrar  
(Excise Appeal Branch)

Copy to :

1. Respondent

C.C.E.CHANDIGARH

PLOT NO19, SECTOR 17-C,  
CHANDIGARH

2. Adv. / Consult

SH. RAVI RAGAWAN, ADV.,  
B-6/10, S.J. ENCLAVE,  
N. DELHI - 29

3. S.D.R.

4. J.C.D.R.

5. Bar association, CESTAT, New Delhi

6. M/s. Deeparchi Publications, M-93, marg. 43, saket, New

7. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah

8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301

9. R. Venkatraman Constt. 44-B, S.Suncity, Ghaziabad -

10. Nidheshak publications, I.P.Estate, new Delhi


11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh,

12. Co, Law Institution

13. TAX INDIA, B-XI/8183, Vasant Kunj, New Delhi - 110070

14. Office Copy

15. Guard file

  
Assistant Registrar  
(Excise Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE TAX  
APPELLATE TRIBUNAL  
West Block No.2, R.K. Puram, New Delhi-110066.  
Principal Bench, New Delhi**

**COURT NO. II**

**Excise Appeal No. 5501 of 2004**

[Arising out of the Order-in-Original No. 51-52/CE/2004 dated 30/04/2004 passed by The Commissioner of Central Excise, Chandigarh.]

For approval and signature:

**Hon'ble Mr. S.S. Kang, Vice President**  
**Hon'ble Mr. P. Karthikeyan, Member (Technical)**

- 
1. Whether Press Reporters may be allowed to see: the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?
  2. Whether it would be released under Rule 27 of : the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?
  3. Whether their Lordships wish to see the fair : copy of the order?
  4. Whether order is to be circulated to the : Department Authorities:
- 

M/s Dabur India Limited

Appellant

Versus

CCE, Chandigarh

Respondent

**Appearance**

Shri Ravi Raghvan, Advocate - for the appellant.

Shri V.K. Agrawal, Authorized Representative (DR) - for the respondent.

CORAM: **Hon'ble Shri S.S. Kang, Vice President**  
**Hon'ble Shri P. Karthikeyan, Member (Technical)**

**DATE OF HEARING : 18/10/2007.**

*Final* Order No. 530/07EX Dated: 18-10-2007

**Per. S.S. Kang :-**

Heard both sides.

2. The issue involved in this appeal is in respect of classification of Lal Tail. The adjudicating authority after relying upon the decision of the Tribunal in the appellant's own case held that Lal Tail classified under Chapter heading 33.04 of the Central Excise Tariff Act, 1985. We find that the Hon'ble Supreme Court in the appeal filed by the appellant against the decision of the <sup>Tribunal reported as</sup> Dabur (India) Ltd. vs. CCE, Jamshedpur as reported in 2005 (182) E.L.T. 290 (S.C.) held

290 (S.C.) held that Lal Tail is classifiable under Chapter heading 33.04 of the Central Excise Tariff Act, 1985. In view of the decision of the Hon'ble Supreme Court, the impugned order is set aside and the appeal is allowed. Appellants are entitled of consequential relief, if any, in accordance with law.

(Dictated and pronounced in the open court)

**(S.S. Kang)**  
**Vice President**

**(P. Karthikeyan)**  
**Member (Technical)**

PK