



Central Board of Indirect Taxes & Customs

Department of Revenue, Ministry of Finance, Government of India



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Circular No. 546/42/2000-CX

F.No. 95/2/2000-CX.3

Government of India

Ministry of Finance

Department of Revenue

Central Board of Excise & Customs

Dated : 6-9-2000

Subject : Central Excise - Classification of Ultramarine Blue whether under sub-heading No. 3206.10 or under sub-heading No. 3212.90 - Clarification regarding.

I am directed to refer to Board's Circular No. 62/90-CX.3, dated the 7th December, 1990 (vide F.No. 112/9/90-CX.3) on the subject cited above. In the circular, it was interalia clarified on the basis of opinion given by the Chief Chemist that the ultramarine blue in bulk form is appropriately classifiable under chapter heading 32.06; and the same when put up in small packings, would be classified under heading No. 32.12 of Central Excise Tariff Act, 1985.

2. The issue of classification of ultimate blue prior to 1995 was re-examined while examining the CEGAT's Order No. 2332/99, dated 8.9.99. The judgement of the CEGAT has been accepted keeping in view that the CEGAT has relied on the hon'ble Supreme Court's judgement in the case of Reckit Colman india Ltd. reported in 1995(76) ELT - A55 wherein the department's SLP against the Andhra Pradesh High Court Order was dismissed. The Hon'ble High Court of Andhra Pradesh have in the Reckit & Column case reported in 1994(72) ELT 263, clearly stated that the same product would not merit classification under two separate headings in the absence of any specific provision treating the process of repacking from bulk to retail, labelling or re-labelling as amounting to manufacture. Chapter Note 3 was introduced treating such processes as amounting to manufacture in 1995.

3. In view of the foregoing, it has been decided by the Board to withdraw the Circular No. 62/90, dated 7.12.1990 which clarified that ultramarine blue in bulk and retail forms respectively are classified under 32.06 and 32.12. The classification of ultramarine blue would be under Chapter 32.06 as decided in the CEGAT orders cited supra which has been accepted by the Department. However, it is also clarified that chapter Note 3 would be the guiding factor for classification of the product after it was introduced.

4. All pending assessments may be finalised on the above basis. Lower field formations may be advised suitably. The trade may also be informed accordingly.

5. Hindi version is enclosed. The receipt of this circular may kindly be acknowledge.

Mallika Mahajan
Officer on Special Duty (CX.3)

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Last Updated on: 26-Oct-2018
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