



*W.A.(MD)Nos.266 to 270 of 2013 and
W.P.(MD)No.16271 of 2012*

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BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

Date of Reserving the order	Date of Pronouncing the order
22.02.2023	10.03.2023

CORAM:

**THE HONOURABLE DR.JUSTICE G.JAYACHANDRAN
and
THE HONOURABLE MR.JUSTICE K.K.RAMAKRISHNAN**

**W.A.(MD)Nos.266 to 270 of 2013
and
C.M.P.(MD)Nos.3643 to 3647 of 2019 &
M.P.(MD)Nos.1, 1, 1, 1, 1, 2, 2, 2, and 2 of 2013
and
W.P.(MD)No.16271 of 2012
and
M.P.(MD)Nos.1 and 2 of 2012**

W.A.(MD)No.266 of 2013:-

- 1.Union of India,
Through the Secretary,
Ministry of Finance,
Department of Revenue,
New Delhi.
 - 2.The Assistant Commissioner of Customs (Import-Assessment),
Custom House, Tuticorin.
 - 3.The Commissioner of Customs,
Custom House, Tuticorin – 628 004.
- ... Appellants
- vs.
- M/s.Sterlite Industries (I) Ltd.,



*W.A.(MD)Nos.266 to 270 of 2013 and
W.P.(MD)No.16271 of 2012*

SIPCOT Industrial Complex,
Madurai By-Pass Road,
T.V.Puram, P.O. Tuticorin – 628 002,
Rep. by its Associate General Manager,
Mukul Agarwal.

... Respondent

Prayer :- Writ Appeal filed under Clause 15 of the Letters Patent,
against the common order dated 22.01.2013, made in W.P.(MD)Nos.12374
to 12376 and 12988 of 2012.

For Appellants : Mr.N.Dilipkumar

For Respondent : Mr.V.Raghavachari
Senior Counsel
for Mr.Y.Prakash

W.A.(MD)No.267 of 2013:-

- 1.Union of India,
Through the Secretary,
Ministry of Finance,
Department of Revenue,
New Delhi.
 - 2.The Assistant Commissioner of Customs (Import-Assessment),
Custom House, Tuticorin.
 - 3.The Commissioner of Customs,
Custom House, Tuticorin – 628 004.
- ... Appellants

vs.

M/s.Sterlite Industries (I) Ltd.,
SIPCOT Industrial Complex,
Madurai By-Pass Road,



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T.V.Puram, P.O. Tuticorin – 628 002,
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... Respondent

Prayer :- Writ Appeal filed under Clause 15 of the Letters Patent,
against the common order dated 22.01.2013, made in W.P.(MD)Nos.12374
to 12377 and 12988 of 2012.

For Appellants : Mr.N.Dilipkumar

For Respondent : Mr.V.Raghavachari
Senior Counsel
for Mr.S.Ramesh

W.A.(MD)No.268 of 2013:-

- 1.Union of India,
Through the Secretary,
Ministry of Finance,
Department of Revenue,
New Delhi.
- 2.The Assistant Commissioner of Customs (Import-Assessment),
Custom House, Tuticorin.
- 3.The Commissioner of Customs,
Custom House, Tuticorin – 628 004. ... Appellants

vs.

M/s.Sterlite Industries (I) Ltd.,
SIPCOT Industrial Complex,
Madurai By-Pass Road,
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W.A.(MD)Nos.266 to 270 of 2013 and
W.P.(MD)No.16271 of 2012

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to 12377 and 12988 of 2012.

For Appellants : Mr.N.Dilipkumar

For Respondent : Mr.V.Raghavachari
Senior Counsel
for Mr.S.Ramesh

W.A.(MD)No.269 of 2013:-

1.Union of India,
Through the Secretary,
Ministry of Finance,
Department of Revenue,
New Delhi.

2.The Assistant Commissioner of Customs (Import-Assessment),
Custom House, Tuticorin.

3.The Commissioner of Customs,
Custom House, Tuticorin – 628 004.

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vs.

M/s.Sterlite Industries (I) Ltd.,
SIPCOT Industrial Complex,
Madurai By-Pass Road,
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... Respondent

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against the common order dated 22.01.2013, made in W.P.(MD)Nos.12374 to 12377 and 12988 of 2012.

For Appellants : Mr.N.Dilipkumar

For Respondent : Mr.V.Raghavachari
Senior Counsel
for Mr.S.Ramesh

W.A.(MD)No.270 of 2013:-

1.Union of India,
Through the Secretary,
Ministry of Finance,
Department of Revenue,
New Delhi.

2.The Assistant Commissioner of Customs (Import-Assessment),
Custom House, Tuticorin.

3.The Commissioner of Customs,
Custom House, Tuticorin – 628 004.

... Appellants

vs.

M/s.Sterlite Industries (I) Ltd.,
SIPCOT Industrial Complex,
Madurai By-Pass Road,
T.V.Puram, P.O. Tuticorin – 628 002,
Rep. by its Associate General Manager,
Mukul Agarwal.

... Respondent

Prayer :- Writ Appeal filed under Clause 15 of the Letters Patent, against the common order dated 22.01.2013, made in W.P.(MD)Nos.12374 to 12377 and 12988 of 2012.

For Appellants : Mr.N.Dilipkumar



W.A.(MD)Nos.266 to 270 of 2013 and
W.P.(MD)No.16271 of 2012

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For Respondent

: Mr.V.Raghavachari
Senior Counsel
for Mr.S.Ramesh

W.P.(MD)No.16271 of 2012:-

M/s.Sterlite Industries (I) Ltd.,
SIPCOT Industrial Complex,
Madurai By-Pass Road,
T.V.Puram, P.O. Tuticorin – 628 002,
Rep. by its Associate General Manager,
Mukul Agarwal.

... Petitioner

Vs.

1.Union of India,
Through the Secretary,
Ministry of Finance,
Department of Revenue,
New Delhi.

2.The Commissioner of Customs (Import-Assessment),
Custom House, Tuticorin.

3.Assistant Commissioner of Customs (Prev.),
Custom House, Tuticorin – 628 004.

... Respondents

Prayer :- Writ Petition filed under Article 226 of the Constitution of India, praying for issuance of a Writ of Certiorarified Mandamus, to call for the records and proceedings on the file of the second respondent herein connected with the assessment of rock phosphate covered under the Bill of Entry No.8652830, dated 03.12.2012, quash the same so far as it related to



*W.A.(MD)Nos.266 to 270 of 2013 and
W.P.(MD)No.16271 of 2012*

the levy and collection of SAD [Special Additional Duty] and consequently, direct the second respondent herein to provisionally assess and clear the subject goods with levying or collecting the SAD on the same.

For Petitioner : Mr.V.Raghavachari
Senior Counsel
for Mr.S.Ramesh

For Respondents : Mr.N.Dilipkumar

COMMON JUDGMENT

DR.G.JAYACHANDRAN, J.

Since these appeals are filed challenging the common order dated 22.01.2013, made in W.P.(MD)Nos.12374 to 12377 and 12988 of 2012, these appeals are taken up together and disposed of by way of common judgment.

2.The facts leading to these appeals in brief:

2.1. M/s.Sterlite Industries(I) Ltd., having its unit at Tuticorin, Tamilnadu (herein after referred as 'importer' for brevity) imports Rock Phosphate from Egypt for manufacturing copper under the description



*W.A.(MD)Nos.266 to 270 of 2013 and
W.P.(MD)No.16271 of 2012*

“Natural Calcium Phosphate” falling under the tariff head 25101010.

During the year 2012, the Custom Department had sought clarification from the importer, whether rock phosphate which they are importing will not fall under the classification of ‘Minerals or Chemical Fertilizer Phosphoric’ falling under Tariff head 3103.

2.2. The importer through its letter dated 26.04.2012 clarified the query by affirming that what they import is rock phosphate under the nomenclature of 'Natural Calcium Phosphate'. It falls under the Tariff head 25101010 and not under the Tariff head 3103. Therefore Fertilizer Control Order, 1985, is not applicable to the items which fall under the Chapter head 2510. Also stated that when similar issue raised in the year 2006 by the Assistant Commissioner of Customs, Tuticorin, on appeal, CESTAT based on the judgment of Bombay High Court and Supreme Court clarified that though the product does not fall under the Chapter 3103 having nomenclature “Mineral or Chemical Fertilizer Phosphatic”, even then the importer is entitle for exemption from Special Additional Duty (SAD). Hence, the importer requested to allow them to import Rock Phosphate without SAD. The importer had explained that Rock Phosphate is very much essential for the continuous running of the plant as sulphur produced



*W.A.(MD)Nos.266 to 270 of 2013 and
W.P.(MD)No.16271 of 2012*

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2.3. The Customs Department not satisfied with this explanation, on getting opinion from the Ministry of Agriculture that when fertilizer is being imported, it is the duty of the importer as per Clause 35 (4) of the Fertilizer Control Order (FCO) to inform the Director of Agriculture of the State in which he intends to discharge the imported fertilizer, with intimation to Central Government, before the import is made or within a period of 15 days after the intend for import is placed. Further the importer should also specify whether the product is for sale or for its own consumption. Since, M/s.Sterlite Industries(I) Ltd., has not informed about the import of Rock Phosphate (fertilizer grade) from Egypt, the cargo may not be of Rock Phosphate fertilizer grade, proceed to treat the product imported without exemption from collecting CAD.

2.4. For the import of 84000 MT Rock Phosphate from Egypt during the period April to August 2012, the Customs Department levied



W.A.(MD)Nos.266 to 270 of 2013 and
W.P.(MD)No.16271 of 2012

Custom duty as below :-

Sl. No	In-Bond Bill of Entry No. & Date	Qty (In MT)	Ex-Bond Bill of Entry No. & Date	Qty (In MT)	Ass.Value (in Rs.)	Rate of Duty	Total Duty Paid
1	6616040 dt. 23-4-2012	29000	6734686 dt. 04-5-2012	10000	70313877	BCD-2.5%Adv. E.cess-2% SH E.Cess-1% SAD-4%Adv	1757846.69 35156.90 17578.50 2884978.40
2			6897281 dt. 22-5-2012	10000	70313877	BCD-2.5%Adv. E.cess-2% SH E.Cess-1% SAD-4%Adv	1757846.69 35156.90 17578.50 2884978.40
3			7243309 dt. 28-5-2012	9000	63282489	BCD-2.5%Adv. E.cess-2% SH E.Cess-1% SAD-4%Adv	1582062.20 31641.20 15820.60 2596480.50
4		55000	7886530 dt. 07-9-2012	55000	62797987 5	BCD-2.5%Adv. E.cess-2% SH E.Cess-1% SAD-4%Adv	15699496.90 313989.9 156995.0 25766014.30

2.5. Referring serial No:48 in the Notification No:21/2012 –

Cus dated 17.03.2012, the importer sought for exemption from SAD (Rs. 3,41,32,452/-). However the Customs Department declined to grant exemption holding that the cargo is classifiable under Chapter 25 and not under chapter 31. Being aggrieved by the denial of granting SAD



W.A.(MD)Nos.266 to 270 of 2013 and
W.P.(MD)No.16271 of 2012

exemption, the importer filed writ petitions to quash the CAD assessment on the 4 Bills of Entry mentioned in the table above. These writs were allowed, by the Learned Single Judge on 22.01.2013.

2.6. Against the order of the learned Single Judge, these intra court appeals are preferred by the Department alleging that the learned Single Judge erred in relying upon the CESTAT order dated 08.06.2007 which was rendered by wrongly applying the Bombay High Court Judgment in *Albright Moraji case* which arose under the Indian Tariff Act and the exemption order prevailing at that point of time. Whereas, the case in hand dealt under the Customs Tariff Act and the exemption notification No:21/2012 dated 17.03.2012 which has superseded all the earlier exemption notification. The interpretation of exemption notification issued under the old tax regime cannot be a binding precedent for the notification issued under the new tax regime.

3. According to the appellant, Tariff Head Chapter 25 deals with mineral products. The import of Natural calcium phosphate as No: 2510 attracts 5% standard custom duty. Whereas Chapter 31 deals with



W.A.(MD)Nos.266 to 270 of 2013 and
W.P.(MD)No.16271 of 2012

fertilizers. The import of Mineral or chemical fertilizer, phosphate as No: 3103 attracts 10% Standard Custom Duty. The importer after declaring the goods as minerals under Chapter 25 Heading 25101010 for paying lesser Basic Customs Duty, now claims the product should be treated as fertilizer under Chapter 31 for the sake of CAD exemption. This request cannot legally sustain. If the importer claims that rock phosphate imported by him is used for manufacturing fertilizers, then should have got permission from the authorities mentioned in Clause 35(4) of Fertilizer Control Order. Without permission under Fertiliser Control Order, the importer has cleared the goods claiming it as mineral under custom tariff head 2510, after import turn around and claim it is fertilizer falling under Chapter 31. This has to be viewed as smuggling a goods by making false or misdeclaration. The Learned Single Judge failed to see the *modus operandi* conceived by the importer to wrongfully evade duty.

4. Per contra, the learned Senior Counsel appearing on behalf of the importer/respondent placed before this Court, the portions of the impugned judgment which are relevant and submitted that, the exemption notification 21/2012 at serial No:48 mentions not only Chapter 31 but also any other chapter which deals with goods of the description 'fertilizer and



W.A.(MD)Nos.266 to 270 of 2013 and
W.P.(MD)No.16271 of 2012

all inputs and raw materials for manufacture of fertilizers'. The learned Single Judge had relied the order of CESTAT dated 08.06.2007, since it pertains to the same issue and between same party and reached finality. Therefore the respondents were bound to accept the said decision whether it was right or wrong on fundamental facts. Further, the order of CESTAT passed relying upon 3 judgments of Bombay High Court which was confirmed by the Supreme Court.

5. According to the learned Senior counsel for the respondent/importer, the learned Single Judge has rightly held that the object of Fertiliser Control Order, 1985 is different from that of the Taxing Statute. The Customs Tariff Act, 1975 and the First Schedule there under constitute a complete code in itself. Unless the department have a doubt about the availability of internal aids to construction within the Act, they are not entitled to seek external aids, from other statutory enactments, such as Fertilizer Control Order (in short 'FCO').

6. He further submitted that, the Hon'ble Supreme Court in ***Union of India –vs- Kamalakshi Finance Corporation Ltd:*** reported in



*W.A.(MD)Nos.266 to 270 of 2013 and
W.P.(MD)No.16271 of 2012*

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1991 (55) ELT 433 (SC) has held that all the lower quasi judicial authorities are bound by the decisions/orders of Higher Appellate Quasi-Judicial Authorities in conformity to the principle of judicial discipline. The orders of the Higher Appellate authorities should be followed unreservedly by the sub-ordinate authorities, unless its operation has been suspended by a competent Court. If this healthy rule is not followed, the result will only be undue harassment to assesses and chaos in administration of tax laws. This ratio squarely applies to the present case.

7. The learned Senior counsel would further submit that, even otherwise, the Fertiliser Control Order, 1985, applies only to import of such Rock Phosphate which has a minimum particle size such that at least 90% of the material shall pass through a 0.15mm IS-sieve and the balance 10% material shall pass through a 0.25mm IS-sieve. The Rock Phosphate imported by the respondent in the form of pebbles, which admittedly do not meet with the size specification set out in the Fertiliser Control Order, 1985, consequently, the said Fertiliser Control Order, 1985 does not apply to the imports in question. Also clause 22(b) of the Fertiliser Control



W.A.(MD)Nos.266 to 270 of 2013 and
W.P.(MD)No.16271 of 2012

Order, 1985 stipulates that notwithstanding anything contained in the said order, a manufacturer/importer may sell the fertilizer manufactured/imported by him in bulk to a manufacture of mixture of fertiliser, compounds/complex fertilizers or special mixture of fertilizers. It was contended that since Rock Phosphate, which is a fertilizer, was imported in bulk and was used to manufacture of Phosphoric Acid, which in turn was sold to manufacturers of fertilisers, the import of Rock Phosphate was covered under the clause 22(b) of the Fertiliser Control Order, 1985. As a consequence, the rigours of the Fertiliser Control Order, 1985, were inapplicable to import of such Rock Phosphate.

8. It is also contended, that under the exemption notification 12/2012 while in serial No:202, there is reference about the FCO, no such reference is found in serial No: 48, which means the conscious omission to refer FCO in serial No: 48, thus it is clear that the exemption under serial No:48 is unconditional without any reference to FCO. The Department attempt to add the condition which is not found in the exemption notification is legally impermissible. In *Union of India –vs- Inter-*



W.A.(MD)Nos.266 to 270 of 2013 and
W.P.(MD)No.16271 of 2012

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Continental (India) : Reported in 2008(226) ELT 12 (SC), it is affirmed that department could not by issuing a circular subsequently to the notification, add a new condition to the notification thereby either restricting the scope of the exemption notification or whittle it down. If the Revenue is allowed to undertake such exercise, the requirement of publication in official gazette and laying a notification before each of the House of the parliament would become nugatory.

9. Reading the entries wherever the term fertilizers found under the different chapter heading in the first schedule of the Customs Act, 1975 the learned Senior counsel emphasised that exemption from payment of SAD would be applicable not only to goods under Chapter 31 but also in Chapter headings 05.06; 12.12; and 23.01. Therefore when the fact that Rock Phosphate is a chemical fertilizer is not disputed, exemption from SAD cannot be denied since the rock phosphate used in manufacturing phosphoric acid, which in turn has been further supplied for manufacturing fertilizers. To buttress his above submission, he also relied upon the judgment of ***Gujarat State Fertilizers Co –vs- Collector of***



W.A.(MD)Nos.266 to 270 of 2013 and
W.P.(MD)No.16271 of 2012

Central Excise reported in 1997(91) ELT 3 (SC).

10. Heard the learned counsels on either side. The provisions of Customs Tariff Act and Exemption notification perused. The judgments relied on either side considered.

11. This is a case regarding the claim of an importer to get Duty exemption in respect of the goods it has imported for a specific purpose, namely, Rock Phosphate used in the process of manufacturing copper. The Customs Act, 1962 is an Act of Parliament enabling the Government to levy duty on imports. The Act had vested the Government with the power to issue notification under Section 25(1) of the Act granting exemption from levy of duty. In exercise of the said power vested, the notification 12/2012 was issued on 17th March 2012 in supersession of earlier exemption notification dated 01.03.2002. The notification indicates that the Central Government being satisfied that it is necessary in the public interest so to do, exempt the goods of the description specified in column (3) of the Table and falling within the Chapter, heading, sub-



*W.A.(MD)Nos.266 to 270 of 2013 and
W.P.(MD)No.16271 of 2012*

heading or tariff item of the First Schedule of the Customs Tariff Act, 1975 as are specified in the corresponding entry in column (2) of the table, when imported into India from so much of duty of customs leviable thereon under the First Schedule as in excess of the amount calculated at the Standard Rate specified in the corresponding entry in Column (4) of the Table, from so much of additional duty leviable under Section 3(1) of the Custom Tariff Act, 1975 as in excess of the additional duty rate specified in the corresponding entry in column (5) of the Table, subject to any of the condition, specified in the Annexure to the notification.

12. In other words, goods mentioned in column (3) relatable to chapter, heading etc., mentioned in column (2) shall be entitle for exemption from additional custom duty spelt out in column (5). Such exemption is subject to the conditions which is referred in column (6). While column (4) specifies the Standard rate of duty, column (5) specifies the Additional rate of duty and column (6) mentions the conditions for availing exemption under the respective entries.



*W.A.(MD)Nos.266 to 270 of 2013 and
W.P.(MD)No.16271 of 2012*

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13. Under the said notification, serial No:110 deals with 'rock phosphate'. The corresponding chapter/heading/sub-heading/traffic item in column (2) is 2510. The Standard rate of duty is 2.5%. If we look at the First Schedule of the Customs Act, 1975, under section IV, Mineral products are mentioned in Chapter 25. In that chapter the tariff No:2510 refers to 'calcium phosphates', 'natural aluminium' 'calcium phosphates' and 'phosphatic chalk'.

14. Under section VI, Fertilizers are mentioned in Chapter 31 under which tariff No:3103 refers mineral or chemical fertilizers, phosphatic. The notes to tariff 3103 says, heading 3103 applies only to the following goods provided that they are not put up in the forms of packages described in heading 3105.

(a) goods which answers to one or other of the description given below:-

i) Basic slag



*W.A.(MD)Nos.266 to 270 of 2013 and
W.P.(MD)No.16271 of 2012*

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ii) natural phosphates of heading 2510, calcined or further heat treated than for the removal of impurities.

iii) superphosphates (single, double or triple).

iv) calcium hydrogen orthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product;

(b) fertilizers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluorine content limit;

(c) fertilisers consisting of and of the goods described in (A) or (B) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non fertilizing substances.

15. Now reverting back to the letter dated 26.04.2012 sent by the importer to the Assistant Commissioner of Customs, Tuticorin, it is the admitted case of the importer that they are importing 'rock phosphate' under the tariff head 25101010 (This tariff head falls under section V Chapter 25 – assigned for Natural calcium phosphate). Their further case



*W.A.(MD)Nos.266 to 270 of 2013 and
W.P.(MD)No.16271 of 2012*

is that this product will not fall within the chapter 31, however it deemed to be a fertilizer as per the judgment of Bombay High Court.

16. This Court finds that the learned Single Judge has favourably considered this submission made by the importer. In the judgment much reliance is given to the earlier order of the CESTAT and the Judgments of Bombay High Court. However, it is for sure that, that CESTAT order referred is prior to the notification 12/2012 dated 17.03.2012. The grant of exemption based on the terms found in earlier notification and mere declaring 'rock phosphate' a fertiliser in the said context, cannot be perpetually applied even after the earlier exemption supersede. We are bound to test the decision of granting exemption or refusal to grant exemption in the light of the notification in force. Further, granting exemption from levy of duty is an executive order subject to judicial review. Court cannot fail to note that when a class of goods is exempted from levy of Special Additional Duty, the purpose for which such exemption granted also matters. In the instant case, exemption from SAD is granted for import of fertilizer or raw materials for fertilizers since



*W.A.(MD)Nos.266 to 270 of 2013 and
W.P.(MD)No.16271 of 2012*

the Government had satisfied that it is necessary in the interest of public.

What the public interest is not difficult to infer and obvious. It is duty of the Court to ensure the concession given for a targeted group not abused.

17. By exempting Special Additional Duty on fertiliser or raw material used for manufacturing fertilizers, the end user namely the farmers will be getting the benefit of the said exemption. Whereas if fallacious interpretation for the term 'fertilizer' unconnected to the context is given, then may lead to miscarriage of the object for which the concession granted.

18. The importer admits that the goods imported required in the process of manufacturing copper. They admit that they are not involved in manufacturing fertilizer nor holder of any license to manufacture fertilizers. At the time of import, they declared that the goods is covered under Tariff 25101010 and the name of the product is “natural calcium Phosphate”. It is admitted by the importer that no permission obtained under FCO, since the product 'rock phosphate' imported does not require



*W.A.(MD)Nos.266 to 270 of 2013 and
W.P.(MD)No.16271 of 2012*

such permission being not within the specification for rock phosphate to be qualified as 'fertiliser' under FCO. The specification reads as below:-

Particle size:- Minimum 90% of the material shall pass through 0.15 mm 15 sieve and the balance 10% of material shall pass through 0.25 mm15 sieve.- Total phosphate 18% minimum.

19. The learned Senior counsel for the importer contend that the Custom Tariff Act is a complete code and therefore external aid from other statute is unwarranted. The learned single Judge has also in the impugned judgment has accepted that contention. This contention is only partially correct. The Act, Schedule to the Act and the Notification goes on the premise that the fertilizers and all inputs and raw materials for manufacture of fertilizers granted exemption from SAD. But for 'rock phosphate' to qualify the definition of 'fertilizer', FCO alone is the source. When it is admitted that the product namely 'Rock Phosphate' does not qualifies the specification required for a fertilizer and when the product also not imported for manufacturing fertilizer and when the importer is



*W.A.(MD)Nos.266 to 270 of 2013 and
W.P.(MD)No.16271 of 2012*

also not a manufacturer of fertilizers, the question naturally arise is why then the duty concession should be given?. Interpretation of the law should not cause violence to its intention. Therefore this Court concludes that the order of the learned single judge suffers the following major legal infirmity:-

a) The case of the importer does not satisfies the test of reasonableness. The request to classify 'rock phosphate' as 'fertilizer' for the sake of concession even though not utilised for manufacturing fertilisers is a colourable request.

b) The earlier order of CESTAT , ought not to have been weighed the learned Single Judge mind, since it was delivered based on a different exemption notification, much prior to the notification under consideration. The case of the importer ought to have been considered in the light of the current notification, the declared intention of the importer and usage of the goods imported.



*W.A.(MD)Nos.266 to 270 of 2013 and
W.P.(MD)No.16271 of 2012*

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c) The end use may not be the fertilizer, but at least the substantive portion of the goods imported ought to have been used as fertilizer. The exemption for entire goods imported for a different purpose cannot be granted duty exemption on the hypothetical claim that a portion of the goods imported also used for manufacturing fertilizer.

d) The notes attached to Chapter 31 of the First Schedule while clearly indicate that natural phosphate of heading 2510 , calcined or further heat treated than for the removal of impurities alone is entitle for exemption from SAD, the importer having claimed that the goods he imported falls under heading 2510, cannot get the benefit of concession without satisfying the conditions mentioned above in the notes.

e) The case of duty exemption is based on the facts of each case and each import. Decision in a different case rendered on different point of time and concession notification ought not to have been taken as a binding precedent or a bar for the department to consider imposing CAD in the given set of new facts.

20. It is well settled principle of law that in case of



*W.A.(MD)Nos.266 to 270 of 2013 and
W.P.(MD)No.16271 of 2012*

exemptions, law should be strictly interpreted and liberal interpretation detrimental to revenue is not advocated. In the present case, the impugned order due to the infirmities noted has caused injury to the revenue hence to be redressed.

21. In the result, these writ appeals are allowed. Orders dated 22.01.2013 passed by Learned Single Judge in W.P.Nos.12374 to 12377 of 2012 and W.P.No.12988 of 2012 stands set aside. The order of the Customs Department declining to grant SAD exemption is upheld. No order as to costs. Consequently, connected miscellaneous petitions are closed.

W.P(MD)No.16271 of 2012:

This writ petition is filed to quash the assessment of Rock Phosphate covered under a subsequent bill of entry dated 03.12.2012 declining to grant exemption SAD. The findings of this Court in the above appeals squarely applied in this case and therefore, no separate order is passed in



*W.A.(MD)Nos.266 to 270 of 2013 and
W.P.(MD)No.16271 of 2012*

this writ petition. Writ Petition stands dismissed.

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[G.J., J.] & [K.K.R.K., J.]
10.03.2023

NCC : Yes / No
Index : Yes / No
Internet : Yes / No
PJJ

To

- 1.The Secretary,
Union of India,
Ministry of Finance,
Department of Revenue,
New Delhi.
- 2.The Commissioner of Customs (Import-Assessment),
Custom House, Tuticorin.
- 3.The Assistant Commissioner of Customs (Prev.),
Custom House, Tuticorin – 628 004.



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W.P.(MD)No.16271 of 2012*

DR.G.JAYACHANDRAN, J.
and
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PJL

PRE-DELIVERY COMMON JUDGMENT
MADE IN
W.A.(MD)Nos.266 to 270 of 2013

DATED : 10.03.2023