$~13

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P. (C) 7198/2016, CM APPL.29576-29577/2016

THE CENTRAL PRESS PRIVATE LIMITED ..... Petitioner

Through: Mr. Pankaj Bhatia with Mr. Dhruv Surana, Advocates.

versus

UNION OF INDIA & ANR. ..... Respondents

Through: Mr. Sanjeev Narula, Sr. Standing Counsel for Resp-2.

Mr. Prasanta Varma, Advocate for Resp-1.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MS. JUSTICE DEEPA SHARMA

<u>O R D E R</u>

% **31.08.2016**

The controversy raised in this petition is with respect to the appropriate classification of text books and printed work text books. The petitioner claims that these products are appropriately classifiable in Chapter 49 of the Central Excise Tariff Act.

Learned counsel submits that the work books in question are used in the Sarv Shiksha Abhiyan as a basic tool for education widely by the students and the teaching community alike. The petitioner's grievance is that the Kanpur Commissionerate is now proceeding on the footing that the said work books are appropriately classifiable as exercise books in Chapter 48 (4820) Central Excise Tariff Act. The petitioner relies upon representation addressed by the All India Federation of Master Printers which states *inter alia* that all Commissionerate have not adopted the classification at SH4820 and that the widely prevalent trend is not to pay excise duty on these products because of the understanding that they are classifiable under Chapter 49.

The respondents contend that the petitioner's submissions with respect to classification are premature since no details are forthcoming as to what are the contents of the work books as it were. It is submitted that according to the information available an investigation is pending. The CBEC in exercise of its jurisdiction under Section 37B is authorised to issue instructions as to the appropriate classification of goods and products that is to be adopted by various adjudicating authority such as Commissioners etc. The representation facially shows that there seems to be some dissonance between various Commissionerate. According to the petitioner, the Kanpur Commissionerate is the only in entire country which says that the goods are classifiable in Chapter 48 whereas in reality they are classifiable under Chapter 49.

In this Court's opinion, the matter assumes some criticality and importance having regard to the use of the work books (which has sought to be treated as exercise books), i.e., education. In case the classification of these articles is in SH4820, the manufacturers/printers would have to pay duty which would be collected ultimately from the consumers, i.e., the students.

In these circumstances, we hereby direct the CBEC to consider all aspects of the matter. The petitioner shall furnish relevant details and particulars including a sample or samples of the work book/product in question within two weeks to the CBEC. The CBEC shall thereafter examine the matter and pass appropriate order at its earliest convenience.

W.P. (C) 7198/2016 stands disposed of in the above terms, along with all the pending applications.

Order dasti.

S. RAVINDRA BHAT, J

DEEPA SHARMA, J

AUGUST 31, 2016
/vikas/