



Vinayak Patkar

Editor : 2005-06, 2006-07, 2007-08 Selected Editorial : April 2006 The onus or burden to prove that a product falls within a particular tariff item is always on the revenue. This is what the apex court has been repeatedly saying, the latest Judgment being Puma Ayurvedic Herbal (P) Ltd. vs. Commissioner of Central Excise, Nagpur, dated March 8, 2006 reported in 145 STC page 200. It is the settled law. As early as in the year 1997, the Court had severely criticized the revenue for leading no evidence which could disprove the averment made by the assessee. See Hindustan Ferrodo Ltd. vs. Collector of Central Excise, Bombay 106 STC 214 (SC). In fact, the Court, in that case, has also expressed its anguish over the attitude of the Tribunal for making suppositions that would tantamount to evidence that the party before it had failed to lead. Despite such frequent censure by the apex court, the bureaucracy has not changed its style of working. The Determinat.....