

Dhaval Talati

14 Whether coffee remix is covered by Sch entry C II 3 or C II 18(2) ? Held: Covered by C II 3 [coffee & Instant Drinks] FACTS OF THE CASE: “Respondent” company, marketed a product known as “Coffee and Instant Drinks — Nescafe Premix”, which is widely used in vending machines and marketed under the “Nescafe” brand. The Respondent company sought clarification on the correct tax classification of their product under the Bombay Sales Tax Act, 1959. The Commissioner of Sales Tax (Revenue / Appellant) held that the product was not “instant coffee” and instead classified it as a powder fro.....