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This article envisages the distinction between the interpretation of charging provisions and the exemption notifications. Now a days the Revenue, in each case argues, that the entry is an exemption entry and that therefore it must be interpreted in favour of Revenue. For this purpose, the judgment in the case of Customs v. Dilip Kumar [(2018) 9 SCC 1] has been relied upon. It is submitted that where ever the entry is the part of the charging provision and not an exemption entry, strict interpretation does not apply. Para 14 of Dilip Kumar (supra) clearly holds that where the interpretation of charging provision is concerned, and two views are possible, then the view in favour of the taxpayer must be upheld. In HPL Chemicals Ltd v. CCE [(2006) 5 SCC 208 ] , where there was a conflict between the Central Excise Tariff Heading 25.01 which dealt with “ d.....