

**67 CEA-68-2006**

**COMMISSIONER OF CENTRAL EXCISE  
Vs  
M/SULTRATECH CEMCO LTD [L & T LTD PREVIOUSLY]**

Present: Mr. Y.N.Vivekananda, Senior Standing Counsel for  
Income Tax Department-appellant.

Mr. Chandra Sumanth, Advocate (through Video  
Conference) for Mr. Lakshmi Kumaran & Sridharan,  
Advocates for respondent.

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Learned counsel for appellant prays for one last opportunity to address  
arguments.

At request, adjourned to 29.04.2026.

**(LISA GILL)  
JUDGE**

**(NINALA JAYASURYA)  
JUDGE**

Date:15.04.2026  
Ksj