

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
CIVIL APPEAL NOS. 1314-1315 OF 2005

M/S. SIDDARTHA MKTG. SERVICES LTD. ... Appellant

VERSUS

COMMISSIONER OF CENTRAL EXCISE, INDORE ... Respondent

O R D E R

After hearing learned counsel for the parties at length, we are inclined to agree with the finding of facts recorded by the authorities below that the appellant has been using brand name which is connected with some other persons and therefore, the appellant cannot be held entitled to exemption from excise duty as SSI unit. The appeals are, accordingly, dismissed.

....., J.
[A.K. SIKRI]

....., J.
[ROHINTON FALI NARIMAN]

New Delhi;
May 01, 2015.

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Civil Appeal No(s). 1314-1315/2005

M/S. SIDDARTHA MKTG. SERVICES LTD.

Appellant(s)

VERSUS

COMMNR. OF CENTRAL EXCISE, INDORE

Respondent(s)

(with appln. (s) for stay)

Date : 01/05/2015 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI

HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s)

Mr. Vinay Garg, Adv.

For Respondent(s)

Mr. Yashank Adhyaru, Sr. Adv.

Ms. Alka Agrawal, Adv.

Ms. B. Sunita Rao, Adv.

Mr. B. Krishna Prasad, Adv.

UPON hearing the counsel the Court made the following
O R D E RThe appeals are dismissed in terms of the signed
order.(Nidhi Ahuja)
COURT MASTER(Suman Jain)
COURT MASTER

[Signed order is placed on the file.]