

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

CIVIL APPEAL NO(s). 1817 OF 2006

ASSISTANT COMMNR., ANTI EVASION

Appellant (s)

VERSUS

M/S. MORBIA CHEMICAL INDUSTRIES

Respondent(s)

(With office report )

WITH Civil Appeal No. 1818 of 2006

(With office report)

Date: 12/09/2007 This Appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA

HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

For Appellant(s) Mr. Puneet Jain, Adv.  
Mr. H.D.Thanvi, Adv.  
Mr. Sushil Kumar Jain,Adv.

For Respondent(s) Mr. Ajay Choudhary, Adv.

UPON hearing counsel the Court made the following  
ORDER

The appeals are allowed, in terms of the signed order.

No order as to costs.

(N. Annapurna)  
Court Master

(Madhu Saxena)  
Court Master

(Signed order is placed on the file)  
IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.1817 OF 2006

Assistant Commnr., Anti Evasion

...Appellant

Versus

M/s. Morbia Chemical Industries

...Respondent

WITH

CIVIL APPEAL NO.1818 OF 2006

ORDER

Learned counsel for the appellant submits that the present matters are covered by the judgment of this Court in the case of M/s.Guljag Industries Vs. Commercial Taxes Officer in Civil Appeal No.5197 of 2005.

In the light of the said judgment, we direct the Department to dispose of the present cases also in accordance with the law laid down by us in the above judgment.

The Civil Appeals are, accordingly, allowed. No order as to costs.

.....J.  
(S.H. KAPADIA)

.....J.  
(B. SUDERSHAN REDDY)

New Delhi,  
September 12, 2007.