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C.A.No. 2050 OF 2000

ITEM No. 1A

Court No. 3

SECTION III

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. 2050 OF 2000

M/S HINDUSTAN METAL PRESSING WORKS

Appellant (s)

VERSUS

COMMISSIONER OF CENTRAL EXCISE

Respondent (s)

[HEARD BY : HON'BLE MR. JUSTICE M.B. SHAH
HON'BLE MR. JUSTICE D.M. DHARMADHIKARI]

Date : 27/02/2003 This/These Appeal(s) was/were listed for
pronouncement of judgment today.

CORAM :

HON'BLE MR. JUSTICE M.B. SHAH
HON'BLE MR. JUSTICE ARUN KUMAR

For REVENUE (s) Mr. B. Krishna Prasad, Adv.

For ASSESSEE (s) Ms. Divya Roy, Adv.
Ms. Bina Gupta, Adv.

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HON'BLE MR. JUSTICE M.B. SHAH pronounced the judgment of the Court.
The appeal is allowed. The impugned order passed by the Tribunal confirming the orders passed
by the Assistant Collector and the Collector (Appeals) is set aside.
There shall be no order as to costs in all the appeals.
REPORTABLE.

KALYANI (JANKI BHATIA)
COURT MASTER

(SIGNED REPORTABLE JUDGMENT IS PLACED ON THE FILE.)