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C.A.No. 2636-2639 OF 2001
ITEM No.102 Court No. 3

SECTION III

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

CIVIL APPEAL NOS. 2636-2639 OF 2001

COMMNR. OF CUSTOMS, AIR CARGO N.D.

APPELLANT (S)

VERSUS

J.G.EXPORTS AND ORS.

RESPONDENT (S)

(With appln. for intervention and permission to place addl. documents on record and office report)

WITH

CIVIL APPEAL NOS. 3403-3407 OF 2001

COMMNR. OF CUSTOMS, HYDERABAD

APPELLANT (S)

VERSUS

M/S CHANDRA SEKHARAN & ORS.

RESPONDENT (S)

(With office report)

CIVIL APPEAL NO. 4060 OF 2001

M/S OM PRAKASH BHATIA

APPELLANT (S)

VERSUS

COMMNR. OF CUSTOMS, DELHI

RESPONDENT (S)

(With appln. for stay and intervention and with office report)

CIVIL APPEAL NO. 6982 OF 2001

M/S FORTUNE IMPEX

APPELLANT (S)

VERSUS

COMMNR. OF CUSTOMS, KOLKATTA

RESPONDENT (S)

(With appln. for stay and with office report)

CIVIL APPEAL NO. 7048 OF 2001

M/S. CHAWLA ENTERPRISES PVT. LTD.

APPELLANT (S)

VERSUS

COMMNR. OF CUSTOMS, KOLKATTA

RESPONDENT (S)

(With appln. for stay and with office report)

CIVIL APPEAL NO. 7259 OF 2001

H.S. CHAWLA

APPELLANT (S)

VERSUS

COMMNR. OF CUSTOMS, CALCUTTA

RESPONDENT (S)

(With appln. for stay and with office report)

S.L.P. © NO. 21056 OF 2001

UNION OF INDIA & ORS.

APPELLANT (S)

KALYANI (JANKI BHATIA)
COURT MASTER

(SIGNED ORDER IN C.A NOPS. 2636-2639 AND 3403-3407/2001 IS PLACED ON THE FILE.)

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. 2636-2639 OF 2001

COMMNR. OF CUSTOMS, AIR CARGO N.D..... APPELLANT (S)

VERSUS

J.G. EXPORTS AND ORS.....RESPONDENT (S)

WITH
CIVIL APPEAL NOS. 3403-3407 OF 2001

COMMNR. OF CUSTOMS, HYDERABAD..... APPELLANT (S)

VERSUS

M/S CHANDRA SEKHARAN & ORS.....RESPONDENT (S)

O R D E R

Civil Appeal Nos. 2636-2639/2001 are filed against the judgment and order dated 6th September, 2000 passed by the Customs, Excise and Gold (Control) Appellate Tribunal, New Delhi in Appeal Nos. C/409-411/99A and C/20/2000A and Civil Appeal Nos. 3403-3407/2001 are filed against the judgment and order dated 24th October, 2000 in Appeal Nos. C/434, 435, 437, 438, 439/1998 whereby the Tribunal after appreciating the facts arrived at the conclusion that for the goods which were sought to be exported there was no over valuation by the assessee concerned and, therefore, the goods were not liable to confiscation. Hence the order passed by the Tribunal does not call for any interference. With regard to the other issues decided by the Tribunal, in our view, they are not required to be dealt with in these appeals and are left undecided. These appeals are dismissed accordingly. There shall be no order as to costs. I.A Nos. 11-14/2003 would not survive and stand disposed of, accordingly.

.....J (M.B. SHAH)

.....J
(ARUN KUMAR)

NEW DELHI;
April 16, 2003.