

CIVIL APPEAL NOS. 2083-2085 OF 1999@@
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Commissioner of Central Excise, Mumbai-III ..Appellant(s)

vs.

M/s. Philips India Ltd. ..Respondent(s)

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.SP2

Having heard the counsel for the parties, we are not satisfied that there is any material on record which can persuade this Court to come to a conclusion different from the one arrived at by the Tribunal, namely, that the item in question, viz., stem of a bulb, is a marketable commodity. While affirming the order of the Tribunal, these appeals are dismissed.

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.....J.
(B.N. KIRPAL)

.....J.
(D.P. MOHAPATRA)

.....J.
(K.G. BALAKRISHNAN)

New Delhi;
December 13, 2001.