

SUPREME COURT OF INDIA
RECORD OF PROCEEDINGS

CIVIL APPEAL NO.1003 OF 1999@@
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Gujrat Insecticides Ltd.

Appellant(s)

VERSUS

Collector of Cent. Excise & Customs, Baroda

Respondent(s)

(With office report)
With
CA No.4433/2000
(With office report)

DATE : 05-03-2003: These matters were called on for hearing today.@@
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CORAM:

HON'BLE MR. JUSTICE S.N. VARIAVA
HON'BLE MR. JUSTICE B.N. AGRAWAL

For Appellant(s):

Mr. K.V. Mohan, Adv.

For Respondent(s):

Mr. Rajiv Nanda, Adv.
Mr. B. Krishna Prasad, Adv.

RR-ex-parte

UPON hearing counsel the Court made the following

O R D E R

.....L.....I.....T.....T.....T.....T.....T.....T.....T..J.
.SP2

Heard learned counsel for the parties for ten minutes.

The appeals are allowed in terms of the signed order.
There will be no order as to costs.

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(R.K. Dhawan)
Court Master

(Jasbir Singh)
Court Master

(Signed order is placed on the file)

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IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.1003 OF 1999@@
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Gujrat Insecticides Ltd.

Appellant(s)

versus

Collector of Cent. Excise & Customs, Baroda

Respondent(s)

WITH@@
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CIVIL APPEAL NO.4433/2000@@
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O R D E R@@
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.....L.....I.....T.....T.....T.....T.....T..J.
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Heard learned counsel for the parties. We have seen the material placed on record. This case is fully covered by the judgment of this Court in the case of Collector of@@
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Central Excise, Baroda vs. United Phosphorus Ltd.@@
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reported in 2000 (117) E.L.t.529 (S.C.). In the present case also it has not been shown that the product is marketable. In this case also it not not shown that there is any facility for separation. Accordingly the appeals are allowed. It is held that the concerned intermediate product is not excisable to duty. There will be no order as to costs.

.SP1

.....J
(S.N. VARIAVA)

.....J
(B.N. AGRAWAL)

New Delhi,
March 5, 2003