

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 2145 OF 2006

COMMISSIONER OF CENTRAL EXCISE, CHENNAI ... Appellant

VERSUS

M/S. CHENNAI PETROLEUM CORPN.LTD. ... Respondent

WITH

CIVIL APPEAL NO. 2146 OF 2006

CIVIL APPEAL NO. 3966 OF 2006

O R D E R

On the facts of the case, we are satisfied that the Customs, Excise and Service Tax Appellate Tribunal (hereinafter referred to as 'CESTAT') has rightly held that the High Speed Diesel (H.S.D.) which is used for flushing out the Superior Kerosene Oil (S.K.O.) from the pipeline and thereafter, brought back into the refinery and distillation is undertaken to separate S.K.O. and H.S.D., would not attract any excise duty.

Mr. Lakshmikumar, learned counsel for the assessee has drawn our attention to the judgment of the Tribunal in the case of '*CCE, Cochin v. M/s. Cochin Refineries Ltd.* [2000 (117) ELT 112 (T)] which has been approved by this Court as well. According to us, this case squarely covers the dispute which arises in the present proceedings.

The appeals are, accordingly, dismissed.

....., J.
[A.K. SIKRI]

....., J.
[ROHINTON FALI NARIMAN]

New Delhi;
August 26, 2015.

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. 2145/2006

C.C.E., CHENNAI

Appellant(s)

VERSUS

M/S. CHENNAI PETROLEUM CORPN.LTD.

Respondent(s)

WITH

C.A. No. 2146/2006 (With Office Report)

C.A. No. 3966/2006 (With Office Report)

Date : 26/08/2015 This appeal was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE A.K. SIKRI
HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s) Mr. Yashank Adhyaru, Sr. Adv.
Mr. Rupesh Kumar, Adv.
Ms. Nisha Bagchi, Adv.
Mr. Jitin Singhal, Adv.
Ms. Pooja Sharma, Adv.
Ms. Sujeeta Srivastava, Adv.
Ms. Arunima Dwivedi, Adv.
Mr. B. Krishna Prasad, Adv.

For Respondent(s) Mr. V. Lakshmikumaran, Adv.
Mr. M. P. Devanath, Adv.
Mr. Vivek Sharma, Adv.
Ms. L. Charanaya, Adv.
Mr. R. Ramchandran, Adv.
Mr. Aditya Bhattacharya, Adv.
Mr. Hemant Bajaj, Adv.
Mr. Anandh K., Adv.

UPON hearing the counsel the Court made the following
O R D E RThe appeals are dismissed in terms of the signed
order.(Nidhi Ahuja)
COURT MASTER(Renu Diwan)
COURT MASTER

[Signed order is placed on the file.]