

0ITEM NO. 1A
(For Judgment)

COURT NO.5

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 NO. 2576 OF 2001

Commissioner of Customs, Chennai

Appellant (s)

Versus

M/s. Pentamedia Graphics Ltd.

Respondent (s)

[HEARD BY HON'BLE ASHOK BHAN AND MARKANDEY KATJU,
JJ.]

Date: 09/05/2006 This matter was called on for judgment today.

For Appellant(s) Mr. P. Parmeswaran, Adv.

For Respondent(s) Mr. Alok Yadav, Adv. for
Mr. M.P. Devnath, Adv.

Hon'ble Mr. Justice Ashok Bhan pronounced the judgment of the Bench comprising His Lordship and Hon'ble Mr. Justice Markandey Katju, JJ.

For the reasons stated in the judgment, the goods under import are computer software recorded in a machine readable form and capable of being manipulated by means of an automatic data processing machine. We do not find any infirmity in the impugned order of the Tribunal.

The Appeal is dismissed. Parties shall bear their own costs.

(Parveen Kr. Chawla)
Court Master
[Reportable Signed Judgment is placed on the File]

(Kanwal Singh)
Court Master