

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
CIVIL APPEAL NO.6410 OF 2008

Commnr. of Central Excise, Bhavnagar ... Appellant (s)

Versus

M/s. Ultra Tech Cement Ltd. ... Respondent(s)

WITH

Civil Appeal Nos.5556-5558 of 2009
(Arising out of S.L.P. (C) Nos.11720-22 of 2008)

Civil Appeal Nos. 5559-5560 of 2009
(Arising out of S.L.P. (C) Nos.17816-17817 of 2008)

JUDGMENT

S. H. KAPADIA, J.

1. Leave granted.

2. For the reasons given in our judgment delivered today in the case of M/s.

Maruti Suzuki Ltd. v. Commissioner of Central Excise, Delhi-III - Civil

Appeal No. of 2009 - (arising out of S.L.P. (C) No.3826 of 2009), the civil

appeals herein filed by the Department are allowed and the matters stand remitted to

the Adjudicating Authority who will in each case ascertain whether any excess electricity

was wheeled out/cleared at a price in favour of joint ventures, vendors, sister companies

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etc. and, if so, the Adjudicating Authority will calculate and charge duty or reverse credit

to that extent alone. However, as stated above, the Department will not impose penalty

in that regard for the disputed period(s).

3. Subject to above, the civil appeals filed by the Department are accordingly

allowed with no order as to costs.

.J.

.....
(S.H. KAPADIA)

J.

.....
(AFTAB ALAM)

New Delhi;
August 17, 2009.

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ITEM No.1B Court No.3 SECTION III
(For judgment)

SUPR EME COURT OF I N D I A
RECORD OF PROCEEDINGS

CIVIL APPEAL NO.6410 OF 2008

COMMR. OF CENTRAL EXCISE, BHAVNAGAR

Appellant (s)

VERSUS

M/S ULTRA TECH CEMENT LTD.

Respondent (s)

WITH

CIVIL APPEAL NOS.5556-58 OF 2009 @ SLP(C) NO.11720-11722/2008

CIVIL APPEAL NOS.5559-60 OF 2009 @ SLP(C) NO.17816-17817/2008

Date : 17/08/2009 The matter was called on for judgement today.

For Appellant (s) Mr. Gourab Banerji, A.S.G.
 Mr. B.V.B. Das, Adv.

For Respondent (s) Mr. Monish Panda, Adv.
 Mr. M.P. Devanath, Adv.

Hon'ble Mr. Justice S.H.Kapadia pronounced the judgment
of the Bench comprising His Lordship and Hon'ble Mr. Justice
Aftab Alam.

Leave granted.

The appeals are allowed with no order as to costs, in
terms of the signed judgment.

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(N. ANNAPURNA)
COURT MASTER

(MADHU SAXENA)
COURT MASTER

(Signed REPORTABLE judgment is placed on the file)