

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. 6765 OF 2004

M/S. WORKWELL ENGINEERING CO.

Appellant (s)

VERSUS

COMMNR. OF CENTRAL EXCISE Respondent(s)
(With appln(s) for condonation of delay in filing appeal,stay and
office report)
(FOR FINAL DISPOSAL)

WITH

Civil Appeal NO. 2465 of 2006
(With appln. for stay and office report)
Civil Appeal NO. 2997 of 2006
(With appln. for stay and office report)

Date: 15/11/2011 These Appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE D.K. JAIN
HON'BLE MR. JUSTICE ANIL R. DAVE

For Appellant(s) Ms. Meenakshi Arora,Adv.
In CA 6765/04 & rr.
In CA 2465/06 & 2997/06

In C.A. No.2465/06, Mr. R.P. Bhatt, Sr. Adv.
2997/06 &rr. In Ms. Rachana Joshi Issar, Adv.
CA 6765/04 Ms. Shalini Kumar, Adv.
Mr. B. Krishna Prasad, Adv.

For Respondent(s)

UPON hearing counsel the Court made the following
O R D E R

C.A. No. 6765 of 2004

Delay condoned.

The appeal is allowed; the impugned judgment is
set aside and we hold that "Ghar Ghanti" manufactured
by the appellant is to be classified under Chapter Sub-
heading 84.37. There will be no order as to costs.

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C.A. Nos. 2465/06 & 2997/06

The appeals are dismissed in terms of the signed
order.

[Charanjeet Kaur]
Court Master

[Kusum Gulati]
Court Master

[Two signed orders are placed on the file]
IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 6765 OF 2004

M/s Workwell Engineering Co.

.. Appellant(s)

Versus

Commissioner of Central Excise

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Respondent(s)

O R D E R

Delay condoned.

Mr. R.P. Bhatt, learned senior counsel appearing for the revenue has placed before us two letters dated 3rd November, 2011 and 8th November, 2011 issued by the Office of the Commissioner of central Excise & Service Tax, Vdodara and Bhav Nagar respectively. In the said letters it is stated that pursuant to the remand of cases by the respective benches of the Tribunal, the original Adjudicating Authority has held that the product, subject matter of the present appeal, is to be classified under Heading No. 84.37 of the Schedule to the Central Excise Tariff Act, 1985, attracting nil rate of duty.

It is

further pointed out that the said orders by the Adjudicating Authority have been accepted by the jurisdictional Commissioners.

In light of the said communications, we are of the opinion that the subject item viz. "Ghar Ghanti", being the same very product, which was the subject matter of the

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cases referred to in the said communications, appellant's case cannot be treated differently insofar as its classification is concerned.

Resultantly, the appeal is allowed; the impugned judgment is set aside and we hold that "Ghar Ghanti" manufactured by the appellant is to be classified under Chapter Sub-heading 84.37. The appeal is disposed of in the above terms with no order as to costs.

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[D.K. JAIN, J.]

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[ANIL R. DAVE, J.]

NEW DELHI,
NOVEMBER 15, 2011.

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 2465 OF 2006

C.C.E. Vadodara .. Appellant(s)

Versus

M/s. Milcent Appliances Pvt. Ltd. .. Respondent(s)

With

CIVIL APPEAL NO. 2997 OF 2006
C.C.E., Ahmedabad-II vs. M/s Milcent Appliances Pvt. Ltd.

O R D E R

Mr. R.P. Bhatt, learned senior counsel appearing for the revenue has placed before us two letters, dated 3rd November, 2011 and 8th November, 2011 issued by the Office of the Commissioner of central Excise & Service Tax, Vdodara and Bhav Nagar respectively. In the said letters it is stated that pursuant to the remand of cases by the respective benches of the Tribunal, the original Adjudicating Authority has held that the subject product, viz. "Ghar Ghanti" is to be classified under Heading No. 84.37 of the Schedule to the Central Excise Tariff Act, 1985, attracting nil rate of duty. It is further pointed out that the said orders have been accepted by the jurisdictional Commissioners.

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In light of the said communications, no question of law survives for our consideration. The appeals are dismissed accordingly.

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[D.K. JAIN, J.]

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[ANIL R. DAVE,J.]

NEW DELHI,
NOVEMBER 15, 2011.