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C.A.No. 1836 OF 2004

ITEM No.45

Court No. 9

SECTION III
A/N MATTER

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.1836/2004

COMMNR. OF CENTRAL EXCISE, COCHIN

Appellant (s)

VERSUS

M/S. KOLUTHARA ELECTRONICS

Respondent (s)

(With Appln(s). for condonation of delay in filing appeal and stay)
(With Office Report)

Date : 22/11/2004 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE P. VENKATARAMA REDDI

HON'BLE MR. JUSTICE A.K. MATHUR

For Appellant (s)Mr. A.K. Ganguli, Sr. Adv.
Mr. B. Krishna Prasad,Adv.

For Respondent (s)Mr. K. Rajeev, Adv.

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

Delay condoned.

Appeal is dismissed in terms of the signed order.

(Meenu Sethi)
Court Master

(Promila Nagpal)
Court Master

Signed order is placed on the file

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.1836/2004

Commissioner of Central Excise, Cochin

...
Appellant

VERSUS

M/s Koluthara Electronics

...
Respondent

O R D E R

The question which is now sought to be raised is squarely covered by a decision of this Court in PSI Data Systems Ltd. Vs. CCE - 1997(89) E.L.T.3. The contention that even applying the ratio of that decision 'Hard-disk' cannot be characterised as tangible Software has not been apparently raised before the tribunal. Hence, we are not inclined to go into that question now. The appeal is dismissed accordingly.

(P.VENKATARAMA REDDI)J.

.....J.
(A.K.MATHUR)
New Delhi,
November 22, 2004.