

VITEM NO.1B COURT NO.3 SECTION III
SUPREME COURT OF INDIA
RECORD OF PROCEEDINGS

CIVIL APPEAL NO.2215 OF 2002

COMMNR. OF CUSTOMS & CENTRAL EXCISE,GOA

Appellant (s)

VERSUS

M/S. PHIL CORPORATION LTD.

Respondent(s)

WITH

Civil Appeal NOS.7325-7326 of 2001

Civil Appeal NOS.7242-7243 of 2002

[HEARD BY HON'BLE ASHOK BHAN & DALVEER BHANDARI, JJ.]

Date: 07/02/2008 These Appeals were called on for judgment today.

For Revenue Mr. D.D. Kamath, Adv. for
Mr. B. Krishna Prasad, Adv.

For Assessee (s) Mr. Joseph Vellapally, Sr. Adv.
Mr. Nitesh Jain, Adv. for
M/s. Gagrat & Co., Advs.

Mr. Rakesh Uttamchandra Upadhyay, Adv.

Hon'ble Mr. Justice Dalveer Bhandari pronounced the judgment of the Bench comprising Hon'ble Mr. Justice Ashok Bhan and His Lordship.

The Civil Appeal No.2215 of 2002 is allowed and the impugned judgment of the tribunal is accordingly set aside and the judgment of the Commissioner of Customs & Central Excise, Goa is restored.

Consequently, Civil Appeal Nos.7325-7326/01 filed by M/s. Coco Dry Fruits (India) Ltd. against the Revenue are accordingly dismissed, upholding the order dated 24.8.2001 passed by the tribunal dismissing the appeals of M/s. Coco Dry Fruits (India) Ltd.

Accordingly, Civil Appeal Nos. 7242-7243/02 filed by M/s. Coco Dry Fruits (India) Ltd. against the Revenue are dismissed, upholding the order dated 10.12.2002 passed by the Tribunal dismissing the appeals of M/s Coco Dry Fruits (India) Ltd., but for adjudication the question of penalty and interest, these appeals are remanded to the Commissioner of Central Excise, New Delhi.

In the facts and circumstances of the case, we direct the parties to bear their own costs.

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