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C.A.No. 3165 OF 2000

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ITEM No.115

COURT No. 1

SECTION III

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. 3165 of 2000@@  
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Commnr. of Central Excise, Indore

Appellant

VERSUS

M/s. Bhansali Engg. Polymers Ltd.

Respondent

(With appln.(s) for stay and office report)

With Civil Appeal Nos.2878-2880 of 2001

(With appln.(s) for ex-parte stay and office report)

Civil Appeal No. 4080 of 2001

(With appln.(s) for stay and office report)

Date : 02/05/2002 These appeals were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE N. SANTOSH HEGDE  
HON'BLE MR. JUSTICE SHIVARAJ V. PATIL

For Appellant (s) Mr. T.L.V. Iyer, Sr. Adv.  
Mr. N.K. Bajpai, Adv.  
Mr. Hemant Sharma, Adv.  
Mr. B. Krishna Prasad, Adv.

For Respondent(s) Mr. A.R. Madhav Rao, Adv.  
Mr. V. Balachandran, Adv.

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

.....L.....I..T.....T.....T.....T.....T.....T.....T.....T.....J  
Heard Mr. T.L.V. Iyer, learned counsel for the  
appellant, and Mr. A.R. Madhav Rao, learned counsel for the  
respondent, for a while.

The civil appeals are dismissed.

No order as to costs.

(T.I. Rajput)  
Court Master

(Shelly Sengupta)  
Court Master

(Signed order is placed on the file)

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IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

Civil Appeal No. 3165 of 2000@@  
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Commnr. of Central Excise, Indore ...Appellant (s)

Versus~

M/s. Bhansali Engg. Polymers Ltd. ...Respondent(s)

With Civil Appeal Nos.2878-2880/2001 and 4080/2001@@  
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O R D E R@@  
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.SP2

We have heard learned counsel. We find no reason to interfere with the orders under challenge, particularly since it is the case of the assessee that upon sampling, the samples become scrap and there is no evidence on behalf of the Revenue that suggests that after sampling the samples were marketed.

The civil appeals are dismissed.  
No order as to costs.

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.....CJI.@@  
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.....J.@@  
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(N. Santosh Hegde)@@  
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(Shivaraj V. Patil)@@  
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New Delhi,  
May 02, 2002.