

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(s). 2140 OF 2001

COMMNR. OF CENTRAL EXCISE, JAIPUR

Appellant (s)

VERSUS

M/S D.K. PROCESSORS (P) LIMITED

Respondent(s)

(with application for stay and with office report)

Date: 23/03/2006 This Appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ASHOK BHAN

HON'BLE MR. JUSTICE LOKESHWAR SINGH PANTA

For Appellant(s) Mr. K.Radhakrishnan, Sr. Adv.

Mr. Mohit Chaudhary, Adv.

Mr. P.Parmeswaran, Adv.

For Respondent(s)

Mr. Alok Yadav, Adv.

Mr. Rajan Narain, Adv.

UPON hearing the counsel the Court made the following

O R D E R

The Appeal is dismissed. Parties shall bear their own costs.

(PARVEEN KR. CHAWLA)

(KANWAL SINGH)

[Signed Order is placed on the File]

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 2140 OF 2001

COMMNR. OF CENTRAL EXCISE,
JAIPUR

..APPELLANT

VERSUS

M/S. D.K. PROCESSORS (P)LIMITED ..RESPONDENT

O R D E R

This is a statutory Appeal filed under Section 35-L(b) of the

Central Excise Act, 1944 (for short 'the Act') against the Final Order No.

343/2000-D dated 28.09.2000 passed by the Customs, Excise and Gold

(Control) Appellate Tribunal, New Delhi (for short 'the Tribunal') in

Appeal No. E/1984/2000-D.

The Tribunal, relying upon its own decision in the case of

M.Text & Another vs. CCE, Jaipur reported in 2000 (39) RLT 1091

(CEGAT), has dismissed the appeal filed by the Revenue. In M.Text case

(supra), Tribunal has taken the view that where the job workers after

processing the fabrics received from the principal manufacturer, had

returned the same under Rule 57F(3)/57F(4) of the Central Excise Rules,

1944, they will not be liable to pay duty on processed fabrics. This

decision of Tribunal has been confirmed by this Court in the case of
Commissioner of Central Excise, Jaipur vs. M/s M.Tex & Another
reported in 2002 (146) ELT A309.

Counsel for the appellant fairly concedes that the point
involved in the present appeal is concluded by the afore-mentioned
judgment of this Court.

In view of the concession made by the counsel appearing for
the appellant, this appeal is dismissed in terms of the afore-mentioned
judgment of this Court in Commissioner of Central Excise, Jaipur vs.
M/s M.Tex & Another (supra). Parties shall bear their own costs.

.....J. [ASHOK

BHAN]

.....J.

[LOKESHWAR SINGH PANTA]

NEW DELHI;

MARCH 23, 2006.