

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). 2171-2172 OF 2001

COMMNR. OF CENTRAL EXCISE, CHANDIGARH Appellant (s)

VERSUS

M/S. KANSAL KNITWEARS Respondent(s)

(With office report)

Date: 24/11/2011 These Appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE H.L. DATTU
HON'BLE MR. JUSTICE CHANDRAMAULI KR. PRASAD

For Appellant(s) Mr. V. Shekhar, Sr. Adv.
Ms. Sunita Rani Singh, Adv.
Mr. B.K. Prasad, Adv.
Mr. P. Parmeswaran, Adv.

For Respondent(s) Mr. S.K. Bagaria, Sr. Adv.
Mr. Gaurav Jain, Adv.
Ms. Abha Jain, Adv.

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

The appeals are disposed of in terms of the signed order.

(NAVEEN KUMAR) (M.S. NEGI)
COURT MASTER COURT MASTER
(Signed order is placed on the file)
IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. 2171-2172 OF 2001

Commissioner of Central Excise, Chandigarh Appellant

VERSUS

M/S. Kansal Knitwears Respondent

O R D E R

The questions of law raised in these appeals are partly identical with the questions of law raised and considered by the Constitution Bench of this Court in the case of Commissioner of Central Excise, New Delhi Vs. Hari Chand Shri Gopal dated 18.11.2010 reported in 2010 (260) E.L.T. 3 (SC). The same is not disputed by learned counsel for the parties.

In view of the above, order passed by the Customs, Exicse & Gold (Control) Appellate Tribunal, New Delhi in Appeal No. E/942-943/99-D is set aside. The matters are remanded back to the

Assessing Authority for fresh adjudication in accordance with law.
Parties are at liberty to adduce further evidence, if any, if they
so desire.

Accordingly, the appeals are disposed of.

.....J.
(H.L. DATTU)

.....J.
(CHANDRAMAULI KR. PRASAD)

NEW DELHI
NOVEMBER 24, 2011