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IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 2145 OF 2006

COMMISSIONER OF CENTRAL EXCISE, CHENNAI ... Appellant

VERSUS

M/S. CHENNAI PETROLEUM CORPN.LTD. ... Respondent

WITH

CIVIL APPEAL NO. 2146 OF 2006

CIVIL APPEAL NO. 3966 OF 2006

O R D E R

On the facts of the case, we are satisfied that the Customs, Excise and Service Tax Appellate Tribunal (hereinafter referred to as 'CESTAT') has rightly held that the High Speed Diesel (H.S.D.) which is used for flushing out the Superior Kerosene Oil (S.K.O.) from the pipeline and thereafter, brought back into the refinery and distillation is undertaken to separate S.K.O. and H.S.D., would not attract any excise duty.

Mr. Lakshmikumaran, learned counsel for the assessee has drawn our attention to the judgment of the Tribunal in the case of 'CCE, Cochin v. M/s. Cochin Refineries Ltd. [2000 (117) ELT 112 (T)] which has been approved by this Court as well. According to us, this case squarely covers the dispute which arises in the present proceedings.

The appeals are, accordingly, dismissed.

....., J.

Signature Not Verified

[ A.K. SIKRI ]

Digitally signed by  
Gulshan Kumar Arora  
Date: 2015.09.04  
10:35:05 IST  
Reason:

....., J.  
[ ROHINTON FALI NARIMAN ]

New Delhi;  
August 26, 2015.

ITEM NO.102

COURT NO.12

SECTION III

S U P R E M E C O U R T O F  
R E C O R D O F P R O C E E D I N G S

I N D I A

Civil Appeal No. 2145/2006

C.C.E., CHENNAI

Appellant(s)

VERSUS

M/S. CHENNAI PETROLEUM CORPN.LTD.

Respondent(s)

WITH

C.A. No. 2146/2006 (With Office Report)

C.A. No. 3966/2006 (With Office Report)

Date : 26/08/2015 This appeal was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE A.K. SIKRI  
HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s) Mr. Yashank Adhyaru, Sr. Adv.  
Mr. Rupesh Kumar, Adv.  
Ms. Nisha Bagchi, Adv.  
Mr. Jitin Singhal, Adv.  
Ms. Pooja Sharma, Adv.  
Ms. Sujeeta Srivastava, Adv.  
Ms. Arunima Dwivedi, Adv.  
Mr. B. Krishna Prasad, Adv.

For Respondent(s) Mr. V. Lakshmikumaran, Adv.  
Mr. M. P. Devanath, Adv.  
Mr. Vivek Sharma, Adv.  
Ms. L. Charanaya, Adv.  
Mr. R. Ramchandran, Adv.  
Mr. Aditya Bhattacharya, Adv.  
Mr. Hemant Bajaj, Adv.  
Mr. Anandh K., Adv.

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

The appeals are dismissed in terms of the signed  
order.

(Nidhi Ahuja)  
COURT MASTER

(Renu Diwan)  
COURT MASTER

[Signed order is placed on the file.]