

> ITEM NO.120

COURT NO.13

SECTION III

S U P R E M E C O U R T O F  
RECORD OF PROCEEDINGS

I N D I A

Civil Appeal No(s). 1996/2006

COMMISSIONER OF CUSTOMS, PUNE II

Appellant(s)

VERSUS

M/S. GHATGE PATIL INDUSTRIES LTD.

Respondent(s)

(with appln. (s) for stay)

Date : 20/03/2015 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.  
Ms. Nisha Bagchi, Adv.  
Ms. Meenakshi Grover, Adv.  
Ms. S. Srivastava, Adv.  
Mr. B. Krishna Prasad, Adv.

For Respondent(s)

M/s. V. Lakshmikumaran, M. P. Devanath,  
Vivek Sharma, L. Charanaya, Aditya  
Bhattacharya, Prashanth S. Shivadass and  
R. Ramachandran, Hemant Bajaj, Advs.

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

The appeal is dismissed in terms of the signed order.

(SUMAN WADHWA)  
AR-cum-PS

(SUMAN JAIN)  
COURT MASTER

(SIGNED ORDER IS PLACED ON THE FILE)

Signature Not Verified

Digitally signed by  
Suman Wadhwa  
Date: 2015.03.23  
17:13:05 IST  
Reason:

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 1996

OF 2006

Commnr. of Customs, Pune II

Appellant(s)

VERSUS

M/s. Ghatge Patil Industries Ltd.

Respondent(s)

O R D E R

We have heard learned counsel for the parties at great length. We find that the CESTAT has allowed the appeal of the respondent herein relying upon the judgment of this Court in case of International Auto Limited Vs. Commnr. Of Central Excise, Bihar, reported in (2005) 12 SCC 129. The endeavor of the learned counsel appearing for the Revenue was to demonstrate that the aforesaid judgment is not applicable and the fact that the case is covered by the another judgment of this Court in Burn Standard Company Ltd. and Anr. vs. Union of India and Ors. reported in 1991 3 SCC 467.

However, after going through the facts of this case in detail we agree with the conclusion of the Tribunal that the case is covered by the judgment of this Court in International Auto Ltd. Thus, we do not find any merit in this appeal. It is accordingly dismissed.

.....J.  
(A.K. SIKRI)

.....J.  
(ROHINTON FALI NARIMAN)

New Delhi;  
Date: 20.3.2015.