

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). 3818-3822 OF 2003

COMMNR. OF CENTRAL EXCISE, LUCKNOW

Appellant (s)

VERSUS

M/S. DURGA TRADING CO. & ORS.

Respondent(s)

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

Date: 25/11/2010 These Appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE D.K. JAIN
HON'BLE MR. JUSTICE H.L. DATTU

For Appellant(s)

Mr. Harish Chandra, Sr. Adv.
Ms. Shalini Kumar, Adv.
Mr. B.K. Prasad, Adv.

For Respondent(s)

Mr. Manoj K. Mishra, Adv.
Mr. Rajeev K. Dubey, Adv.
Mr. Kamalendra Mishra, Adv.

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

The appeals are dismissed in terms of the signed order.

(VINOD LAKHINA)
Court Master

(KUSUM GULATI)
Court Master

(SIGNED ORDER IS PLACED ON THE FILE)
IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS.3818-3822 OF 2003

COMMNR. OF CENTRAL EXCISE,
LUCKNOW

...APPELLANT

VERSUS

M/S DURGA TRADING CO. & ORS.

...RESPONDENTS

ORDER

Delay condoned.

Admittedly, the compounded levy scheme was introduced under Section 3A of the Central Excise

Act, 1944, with effect from July, 2008, and during the relevant period, with which we are concerned in the present appeals, no such scheme was in force. In that view of the matter, the decision of the Central Excise & Gold (Control) Appellate Tribunal (as it existed then) cannot be faulted. The appeals are dismissed accordingly. No costs.

....., J.
(D.K. JAIN)

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

NEW DELHI
NOVEMBER 25, 2010