

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 2128 OF 2006

COMMISSIONER OF CENTRAL EXCISE, MUMBAI-IV ... Appellant

VERSUS

M/S. NEW JACK PRINTING WORKS (P) LTD. ... Respondent

O R D E R

It is a classification dispute in respect of items known as printed cartons, catch covers, wrappers, etc. The period involved is 01.04.1991 to 31.03.1994 in which the show cause notice was issued only on 14.10.1996 invoking extended period of limitation.

After the reply to this show cause notice was submitted by the assessee-respondent, the adjudicating authority itself dropped the demand on the ground that the notice was barred by limitation and the extended period of limitation was not applicable in view of approval of the classification list by the authorities itself.

The order of the adjudicating authority has been upheld by the Customs, Excise and Service Tax Appellate Tribunal vide the impugned decision. The issue of limitation is discussed in detail in paragraph 4 thereof and the findings on this issue are flawless.

We, therefore, do not find any merit in this appeal, which is accordingly, dismissed.

....., J.
[A.K. SIKRI]

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

New Delhi;
August 19, 2015.

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

Civil Appeal No. 2128/2006

COMMISSIONER OF CENTRAL EXCISE, MUMBAI-IV

Appellant(s)

VERSUS

M/S. NEW JACK PRINTING WORKS (P) LTD.

Respondent(s)

Date : 19/08/2015 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. Jaideep Gupta, Sr. Adv.
Mr. P. K. Mullick, Adv.
Mr. Arijit Prasad, Adv.
Mr. Vikas Singh Jangra, Adv.
Mr. B. Krishna Prasad, Adv.

For Respondent(s)

Mr. Sandeep Narain, Adv.
Mr. Ashok Bannidinni, Adv.
M/s. S. Narain & Co.UPON hearing the counsel the Court made the following
O R D E R

The appeal is dismissed in terms of the signed order.

(Nidhi Ahuja)
COURT MASTER(Renu Diwan)
COURT MASTER

[Signed order is placed on the file.]