

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). 2894-2895/2005

M/S. DIAMOND CEMENT

Appellant(s)

VERSUS

COMMNR. OF CENTRAL EXCISE, BHOPAL

Respondent(s)

(with appln. for permission to place addl. Documents on record and office report)

WITH

C.A. No. 2896-2897/2005

(With Office Report)

Date : 08/05/2015 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI

HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s)

Mr. V.Lakshmikumaran,Adv.
Mr. M.P.Devanath,Adv.
Mr. Vivek Sharma,Adv.
Ms. L.Charanaya,Adv.
Mr. Aditya Bhattacharya,Adv.
Mr. R.Ramachandran,Adv.
Mr. Hemant Bajaj,Adv.
Mr. Anandh K.,Adv.
Mr. Rajesh Kumar,Adv.

For Respondent(s)

Mr. Yashank Adhyaru,Sr.Adv.
Ms. Nisha Bagchi,Adv.
Ms. B.Sunita Rao,Adv.
Mr. Surender Kr. Gupta,Adv.
Ms. Sujeeta Srivastava,Adv.
Ms. Pooja Sharma,Adv.
Ms. Disha Singh,Adv.
Mr. B. Krishna Prasad,Adv.UPON hearing the counsel the Court made the following
O R D E R

The appeals are allowed in terms of the signed order.

Signature Not Verified

Digitally signed by

Suman Wadhwa

Date: 2015.05.12

11:28:27 IST

Reason:

(SUMAN WADHWA)

AR-cum-PS

(SUMAN JAIN)

COURT MASTER

Signed order is placed on the file.

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 2894-2895

OF 2005

M/s. Diamond Cement

Appellant(s)

VERSUS

Commnr.of Central Excise, Bhopal

Respondent(s)

WITH

CIVIL APPEAL NOS. 2896-2897 OF 2005

O R D E R

The Tribunal in its impugned judgment has followed its earlier judgment in the case of Commissioner of Central Excise, Jaipur vs. J.K.Udaipur Udyog Ltd. Reported in 2004 (171) E.L.T. 289 (SC). The view taken by the aforesaid judgment has been over ruled by this Court in 2006 (194) E.L.T. 3 (SC) in the case of Vikram Cement vs. Commnr. Of Central Excise, Indore.

As a consequence, the appeals are allowed and the impugned judgment passed by the Tribunal is hereby set aside.

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

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

New Delhi;
Date: 8.5.2015.