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C.A.No. 2578-2583 OF 2001  
ITEM No.102 Court No.5

SECTION III

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

Civil Appeal Nos.2578-2583/2001

UNION OF INDIA & ORS.Appellant (s)

VERSUS

M/S. PLASTIC PROCESSORS & ORS. Respondent (s)

(with office report)

with C.A. No.91/2002 (with office report)

Date : 20/04/2005 These Appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.N. VARIAVA  
HON'BLE DR. JUSTICE AR. LAKSHMANAN  
HON'BLE MR. JUSTICE S.H. KAPADIA

For Appellant (s)Mr. K. Swami, Adv.  
Mr. P. Parmeswaran, Adv.  
Mr. B. Krishna Prasad, Adv.

For Respondent (s)Mr. V. Lakshmikumaran, Adv.  
Mr. Alok Yadav, Adv.  
Mr. R.K. Hasija, Adv. for  
Mr. V. Balachandran, Adv.

UPON hearing counsel the Court made the following

O R D E R

The Civil Appeals stand dismissed in terms of the signed order. There will be no order as to costs.

(K.K. Chawla)  
Court Master

(Jasbir Singh)  
Court Master

[Signed order is placed on the file]  
IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL Nos.2578-2583 OF 2001

UNION OF INDIA & ORS.Appellant (s)

VERSUS

M/S. PLASTIC PROCESSORS & ORS. Respondent (s)

WITH

CIVIL APPEAL NO.91 OF 2002

O R D E R

These Appeals can be disposed of by this common order. Civil Appeal Nos.2578-2583 of 2001 are against the order passed by the High Court of Delhi dated 12th September, 2000 whereas Civil Appeal No.91 of 2002 is against the order dated 12th June, 2001 passed by the Customs, Excise & Gold (Control) Appellate Tribunal, (in short "CEGAT") New Delhi.

The short question involved in these Appeals is regarding the validity of Circular No.38/2000-Cus dated 10th May, 2000. By the two impugned orders the circulars have been quashed. We are informed that apart from these two matters the circular had also been challenged in the Gujarat High Court. The High Court of Gujarat by its decision in the case of Lucky Star International v. Union of India reported in 2001 (134) E.L.T. 26 (Guj.) had also quashed the circulars. Against that decision Special Leave Petitions Nos..... CC Nos.3434-3456 of 2001 had been filed. That Special Leave Petitions got dismissed on 30th July, 2001.

The circular had also been challenged in the Calcutta High Court. The Calcutta High Court by its Judgment dated 16th October, 2001 had also quashed the circular. Against the decision of the Calcutta High Court Special Leave Petition Nos..... CC Nos. 9727-9731 of 2003 had been filed. Those Special Leave Petitions were withdrawn by learned Attorney General on 19th January, 2004.

In view of the fact that one Special Leave Petition has been dismissed and another has been withdrawn, we see no reason to interfere.

The Civil Appeals stand dismissed. There will be no order as to costs.

.....J.  
[S.N. VARIAVA]

.....J.  
[Dr. AR. LAKSHMANAN]

.....J.  
[S.H. KAPADIA]  
New Delhi.  
April 20, 2005.