

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION  
CIVIL APPEAL NO. 2131 OF 2006

M/S. MARKFED HDPE SACKS PLANT ... Appellant

VERSUS

CCE, LUDHIANA ... Respondent

O R D E R

Since the tax effect is only Rs. 3,79,962/-, we are not inclined to entertain the appeal of the appellant/assessee.

However, insofar as the penalty imposed upon the appellant is concerned, we have gone through the matter and are of the opinion that the penalty of Rs. 80,000/- should be set aside. Ordered accordingly.

The appeal is disposed of in the aforesaid terms.

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

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

New Delhi;  
August 19, 2015.

Signature Not Verified

Digitally signed by  
Gulshan Kumar Arora  
Date: 2015.08.27  
17:30:14 IST  
Reason:

ITEM NO.109

COURT NO.13

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 No. 2131/2006

M/S. MARKFED HDPE SACKS PLANT

Appellant(s)

VERSUS

CCE, LUDHIANA

Respondent(s)

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

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. Prateek Rusia, Adv.  
Mr. Gaurav Agrawal, Adv.

For Respondent(s)

Mr. A. K. Panda, Sr. Adv.  
Ms. Sushma Manchanda, Adv.  
Mr. Shankar Divate, Adv.  
Mr. B. Krishna Prasad, Adv.

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

The appeal is disposed of in terms of the signed  
order.

(Nidhi Ahuja)  
COURT MASTER

(Renu Diwan)  
COURT MASTER

[Signed order is placed on the file.]