

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(s). 5614/2004

COMMNR. OF CENTRAL EXCISE

Appellant(s)

VERSUS

M/S. FAIR EXPORTS (INDIA) PVT. LTD.

Respondent(s)

(with office report)

Date : 17/04/2015 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. Yashank Adhyaru, Sr. Adv.  
Mrs. Shirin Khajuria, Adv.  
Mr. Ajay Sharma, Adv.  
Mr. B. Krishna Prasad, Adv.

For Respondent(s) Mr. Ramesh Singh, Adv.  
Mr. Haris Beeran, Adv.  
Mr. Roy Abraham, Adv.  
Mr. Himinder Lal, Adv.  
Mr. Ashish Goel, Adv.

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

The appeal is dismissed in terms of the Signed Order.

(Rajni Mukhi)  
Sr. P.A.(Suman Jain)  
Court Master

(Signed Order is placed on the file)

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 5614 OF 2004

COMMNR. OF CENTRAL EXCISE

APPELLANT

VERSUS

M/S. FAIR EXPORTS (INDIA) PVT. LTD.

RESPONDENT

O R D E R

We have heard the learned counsel for the parties.

We find that case of the respondent falls under Notification No. 8/97 CE dated 1.3.1997 as amended, as well as Notification No.13/98 dated 2.6.1998.

In view thereof, since Notification No.8/97 is more beneficial to the respondent, he could be extended the benefit thereof in this particular case. The tax effect is also Rs.3,45,626/-. For these reasons we dismiss the appeal.

However, we make it clear that in individual case, which will have been examined by the Authorities or the Tribunal as the case may be, whether the goods fall under Notification No. 8/97 or Notification No.13/98 or both, in order to decide the issues involved in such cases.

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

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

NEW DELHI;  
APRIL 17, 2015