C.A.No. 2545 OF 1999
ITEM No.110 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 No.2545/1999

COMMNR. OF CENT. EXCISE, VADODARA Appellant (s)

VERSUS

M/S. UNITED PHOSPHOROUS LTD. Respondent (s)

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

With C.A. No.6185/1999 (With office report)

Date : 24/11/2004 This Appeal was called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE S.N. VARIAVA
HON'BLE DR. JUSTICE AR. LAKSHMANAN

For Appellant (s)Mr. G.E. Vahanvati, SG
Mr. A. Subba Rao, Adv.
Mr. B. Krishna Prasad, Adv.

For Respondent (s)Mr. Jay Savla, Adv.
Ms. Reena Bagga, Adv.

UPON hearing counsel the Court made the following
O R D E R
The Civil Appeals are dismissed in terms of the signed orders.

(K.K. Chawla)
Court Master

(Jasbir Singh)
Court Master

[Two separate signed orders are placed on the files]

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.2545 OF 1999

COMMNR. OF CENT. EXCISE, VADODARA Appellant (s)

VERSUS

M/S. UNITED PHOSPHOROUS LTD. Respondent (s)

O R D E R

The impugned decision of the Tribunal is on the basis of facts. The Tribunal being the final authority on facts, we see no reason to interfere. The Civil Appeal is, accordingly, dismisse

d.

.....J.
(S.N. Variava)

.....J.
(Dr. AR. Lakshmanan)
New Delhi;
November 24, 2004.

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.6185 OF 1999

COLLECTOR OF CENT. EXCISE, VADODARA Appellant (s)

VERSUS

M/S. UNITED PHOSPHOROUS LTD. Respondent (s)

O R D E R

In view of the order of this Court in Commissioner v. United Phosphorous Limited reported in 1 999 (107) E.L.T. A118 (S.C.), we see no reason to interfere. The Civil Appeal is dismissed.

.....J.
(S.N. Variava)

.....J.
(Dr. AR. Lakshmanan)
New Delhi;
November 24, 2004.