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C.A.No. 3426 OF 2000
ITEM No.105 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.3426/2000

COLLECTOR OF CENTRAL EXCISE, ALLAHABAD Appellant (s)

VERSUS

M/S TRIVENI SHEET GLASS WORKS LTD. Respondent (s)
(With appln.(s) for ex-parte stay and with office report)

Date : 05/05/2005 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. T.M.Mohamed Youseff, Adv.
Mr. K.Swami, Adv.
Mr. P. Parmeswaran, Adv.

For Respondent (s) Mr. S.K.Bagaria, Sr.Adv.
Mr. Tarun Gulati, Adv.
Mr. Praveen Kumar, Adv.

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

The Appeal is dismissed in terms of the signed order.

No order as to costs.

Anita

(Jasbir Singh)
Court Master

(Signed Order is placed on the file.)

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 3426 of 2000

COLLECTOR OF CENTRAL EXCISE, ALLAHABAD

...
Appellant (s)

Versus

M/S. TRIVENI SHEET GLASS WORKS LIMITED

...
Respondent(s)

O R D E R

This Appeal is against the Judgment of the Customs, Excise and Gold (Control) Appellate Tribunal, New Delhi (for short "CEGAT") dated 9th December, 1999. CEGAT has by the impugned Judgment dismissed the claim of the Department on the ground that the extended period of limitation under Section 11A of the Central Excise Act, 1944 was not available. CEGAT has noticed that the show cause notice was issued on 21st September, 1999 purporting to levy duty from March, 1994 to June, 1995. CEGAT also noticed that in 1994 itself it had been disclosed to the Department that charges for secondary packing were being recovered. CEGAT held that on these facts there was no reason why the Department did not take action within time. We are in complete agreement with the finding of CEGAT. We are unable to accept the submission that this could be said to be a case of suppression.

The Appeal stands dismissed with no order as to costs.

.....J.

(S.N.Variava)

.....J.

(Dr.AR.Lakshmanan)

New Delhi,
May 05, 2005.