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C.A.No. 3634 OF 2000  
.UP 10 2; Fixed-pitch, printer 1; -n -ml4 -PA4 -dFX-NORMAL -Fx -e -j; dumbp  
L.....T.....T.....T.....T.....T.....T.....T.....T.....T.....T.....R  
ITEM NO.110 COURT NO. 5 SEC-III

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

CIVIL APPEAL NO.3634/2000@@  
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COMMISSIONER OF CENTRAL EXCISE, MEERUT Appellant

VERSUS

M/S.TITAWI SUGAR COMPLEX, U.P. Respondent  
(With office report)

With CA 5043/2000,4042/2002  
(With appln.(s) for stay and with office report)

DATE: 21/11/2002 This matter was called on for hearing today. @@  
BB

CORAM :  
HON'BLE MR. JUSTICE M.B. SHAH  
HON'BLE MR. JUSTICE D.M. DHARMADHIKARI

For appellant (s) Mr. Soli J. Sorabjee, AG  
Mr. K. Swamy, Adv.  
Mr. B.K. Prasad, Adv.

For Respondent(s) Mr. Dushyant A. Dave, Adv.  
Mr. Vinay Garg, Adv.

UPON hearing counsel the Court made the following  
O R D E R@@  
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.....L.....I.....T.....T.....T.....T.....T.....T.....J.....  
.SP2

The civil appeals are dismissed.  
There shall be no order as to costs.

.SP1  
Sukhwinder ( JANKI BHATIA )  
COURT MASTER

(Signed order is placed on the file.)

.UP 10 2; Fixed-pitch, printer 1; -n -ml4 -PA4 -dFX-NORMAL -Fx -e -j; dumbp  
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L.....T.....T.....T.....T.....T.....T.....T.....T.....T.....T.....R  
.PL62

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.3634/2000@@

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COMMISSIONER OF CENTRAL EXCISE, MEERUT . . . . Appellant

Versus

M/s.TITAWI SUGAR COMPLEX, U.P. . . . . Respondent  
(With office report)

With CA 5043/2000, 4042/2002  
(kWith appln.(s) for stay and with office report)

O R D E R@@  
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.SP2

Heard learned counsel for the parties. The Tribunal allowed the appeal filed by the assessee by referring to its earlier decision in A/1038/99-NB(SM) dated 24.9.1999 wherein it was held that press-mud was waste and would not be a marketable commodity and therefore not excisable. Admittedly, the Department has accepted the decision rendered by the Tribunal in Shankar Sugar Mills 1998 (25) R.L.T. 766 and has not challenged the same. Further, the Department has not led any evidence to establish that press-mud was in any way marketable commodity. Hence these appeals are dismissed.  
There shall be no order as to costs.

.SP1  
.....J.  
( M.B. SHAH )

New Delhi,  
November 25, 2002  
.....J.  
( D.M. DHARMADHIKARI )