

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. 2707-2712 OF 2005

COMMISSIONER OF CENTRAL EXCISE, HYDERABAD ... Appellant

VERSUS

M/S. VST INDUSTRIES LTD. ... Respondent

O R D E R

From the reading of para 6 of the impugned order of the Customs, Excise and Service Tax Appellate Tribunal (hereinafter referred to CESTAT), it gets revealed that the CESTAT has relied upon the earlier decision of the Customs, Excise and Gold (Control) Appellate Tribunal (hereinafter referred to as 'CEGAT') in the case of '*Web Impressions (India) Pvt. Ltd. v. CCE Calcutta*' [2002 (141) ELT 370]. The CESTAT has further observed that against that judgment, appeal was preferred by the Revenue and the said decision of the CEGAT was upheld. This is factually incorrect inasmuch as the appeal of the Revenue against the aforesaid judgment was not dismissed by this Court. On the contrary, this Court had set aside that order of the CEGAT and remanded the case back to the CEGAT for fresh adjudication of the appeal.

Following that order, the impugned decision of the CESTAT is also set aside and the matter is remanded back to the CESTAT for deciding the issue afresh after hearing the parties. All the contentions of both the parties are kept open.

The appeals are, according, disposed of.

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

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

New Delhi;
May 07, 2015.

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). 2707-2712/2005

COMMISSIONER OF CENTRAL EXCISE, HYDERABAD

Appellant(s)

VERSUS

M/S. VST INDUSTRIES LTD.

Respondent(s)

(with office report)

Date : 07/05/2015 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI

HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s)

Mr. K. Radhakrishnan, Sr. Adv.

Mr. Rupesh Kumar, Adv.

Mr. Ajay Sharma, Adv.

Mrs. Sunita Rani Singh, Adv.

Mr. B. Krishna Prasad, Adv.

For Respondent(s)

Mr. Ajay Aggarwal, Adv.

Ms. Mallika Joshi, Adv.

Ms. Shravani Shekhar, Adv.

Ms. Ruchika, Adv.

Mr. Rajan Narain, Adv.

UPON hearing the counsel the Court made the following
O R D E RThe appeals are disposed of in terms of the signed
order.(Nidhi Ahuja)
COURT MASTER(Suman Jain)
COURT MASTER

[Signed order is placed on the file.]