

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). 4170-4177/2004

COMMNR. OF CENTRAL EXCISE, CHANDIGARH

Appellant(s)

VERSUS

M/S. RANDEV BROTHERS & ORS.

Respondent(s)

(with office report)

Date : 06/04/2015 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. Ashok Panda, Sr. Adv.
Mr. Sudhir Walia, Adv.
Ms. Niharika Ahluwalia, Adv.
Ms. Binu Tamta, Adv.
Mr. B. Krishna Prasad, Adv.

For Respondent(s) Mr. V. Lakshmikumaran, Adv.
Mr. M. P. Devanath, Adv.
Mr. Vivek Sharma, Adv.
Ms. L. Charanaya, Adv.
Mr. Aditya Bhattacharya, Adv.
Mr. R. Ramachandran, Adv.
Mr. Hemant Bajaj, Adv.
Mr. Ambrish Pandey, Adv.
Mr. Anandh K., Adv.
Mr. Rajesh Kumar, Adv.

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

The appeals are disposed of in terms of the signed order.

(SUMAN WADHWA)
AR-cum-PS(SUMAN JAIN)
COURT MASTER

Signed order is placed on the file.

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. 4170-4177 OF 2004

Commnr. Of Central Excise, Chandigarh Appellant(s)

VERSUS

M/s. Randev Brothers & Ors. Respondent(s)

O R D E R

A perusal of the impugned judgment of the Tribunal reveals that while deciding the appeal in favour of the respondents herein, Tribunal had followed its earlier order. We find that against that order of the Tribunal appeal was preferred before this Court being C.A.No. 950/2004 and the issue on merit was decided against the assessee.

However, on the question of limitation this Court remanded the case back to the Tribunal for fresh adjudication. The judgment of this Court in case of Commnr. Of C.Ex., Chandigarh-II vs. Bhalla Enterprises is reported in 2004 (173) E.L.T. 225 (S.C.). Following that judgment we set aside the impugned order of the Tribunal as well and remit the case back to the Tribunal to decide the issue on limitation.

The appeals are disposed of in the above terms.

.....J.
(A.K.SIKRI)

.....J.
(ROHINTON FALI NARIMAN)

New Delhi;
Date: 6.4.2015.

