

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. 2686 OF 2003

M/S. FREEZAIR INDIA (P) LTD.

Appellant (s)

VERSUS

COMMNR. OF CENTRAL EXCISE, DELHI
(With office report)

Respondent(s)

Date: 28/04/2010

This Appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE D.K. JAIN
HON'BLE MR. JUSTICE P. SATHASIVAM
HON'BLE MR. JUSTICE AFTAB ALAM

For Appellant(s)

Ms. Meenakshi Arora, Adv.
Ms. Poli Kataki, Adv.
Mr.Mohit D. Ram, Adv.

For Respondent(s)

Mr.V.Shekhar, Sr.Adv.
Ms.Binu Tamta, Adv.
Mr.Rupesh Kumar, Adv.
Mr.B.K. Prasad, Adv.

UPON hearing counsel the Court made the following

O R D E R

We have heard learned counsel for the parties at considerable length. At this stage, we have asked Mr. V. Shekhar, learned senior counsel appearing for the Revenue to seek instructions from the department that having regard to the facts of the case if the assessee pays the amount of excise duty demanded for the period prior to 1st April, 1998, is the Revenue willing to waive or not to press for the recovery of the penalty levied on the appellant under Section 11-AC of the Central Excise Act, 1944.

List in the month of July, 2010 as part heard.

[Usha Bhardwaj]
Court Master

[Pushap Lata Bhardwaj]
Asstt.Registrar

BOOKS CITED:

Central Excise Act , 1944

Central Excise Rules, 1944

1966 (2) SCR 457

2000 (126) ELT 1264

2009 (238) ELT 3 (SC)

2009 (239) ELT 385 (SC)

2003 (158) ELT 424

1967 (1) SCR 784

1990 (1) SCC 180 at 184

1989 (3) SCC 488

2008 (4) SCC 548

1989 (33) ELT 548

1989 (33) ELT 126

2007 (5) SCC 388

1987 (29) ELT 254

2009 (237) ELT 641

2002 (144) ELT 257

2009 (2) SCC 121