

IN THE SUPREME COURT OF INDIA
 CIVIL APPELLATE JURISDICTION
 CIVIL APPEAL NO.9008 OF 2011

COMMR.OF CEN.EXC. BANGALORE

APPELLANT(S)

VERSUS

M/S GOKALDAS INTIMATE WEAR PVT. LTD.

RESPONDENT(S)

WITH

CIVIL APPEAL NO.472-473 OF 2011

CIVIL APPEAL NO.482 OF 2011

CIVIL APPEAL NO. OF 2016
 (Arising out of SLP (C) No.1544/2011)

CIVIL APPEAL NO. OF 2016
 (Arising out of SLP (C) No.12271/2011)

O R D E R

Leave granted.

On the facts of these cases we find that the assessee had been rightly held entitled to reversal of the Cenvat Credit in respect of the inputs which were produced with effect from 01.08.2004 the date from which the assessee was granted exemption from payment of excise duty in respect of final products.

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Thus, when the reverse of Cenvat Credit

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 ASHOK RAJ SINGH
 Date: 2016.04.19
 15:45:49 IST
 Reason:

was given to the assessee on that date, final product was

not exempted.

In view thereof, Rule 6(1) of the Cenvat

Credit Rules, 2002/2004 shall not be applied since the

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present cases are squarely covered by the judgment dated

11.08.1999 passed by this Court in "Collector of Central

Excise, Pune vs. Dai Ichi Karkaria Ltd." [1999 (112) E.L.T.

Mr. M.P. Devanath, Adv.
Mr. Hemant Bajaj, Adv.
Mr. Anandh K., Adv.
Mr. Abhishek Anand, Adv.
Mr. Aditya Bhattacharya, Adv.

Mr. Rajesh Chander Kumar, Sr. Adv.
Mr. Anand Sukumar, Adv.

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Mr. S. Sukumaran, Adv.
Mr. Bhupesh Kumar Pathak, Adv.
Ms. Meera Mathur, Adv.

Mr. Vineet Bhagat, Adv.
Mr. K.G. Bhagat, Adv.

Mr. Rajesh Kumar, Adv.
Mr. Devavrat Anand, Adv.

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

Leave granted.

The civil appeals are dismissed in terms of the signed
order.

(Ashok Raj Singh)
Court Master

(Tapan Kr. Chakraborty)
Court Master

(Signed Order is placed in the file)