

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. 2246-2247/2008

COMMISSIONER OF CENTRAL EXCISE, CHENNAI

APPELLANT(S)

VERSUS

M/S. BOC (INDIA) LTD.

RESPONDENT(S)

WITH

C.A. No.2430/2010

AND

C.A. No. 253/2010

O R D E R

Learned counsel appearing for the Revenue/Panel Advocate submitted that these appeals could be disposed of in view of they having a low tax effect i.e. of Rs.1,06,850/-, Rs.11,716/-, Rs.3,85,769/- respectively.

His submission is placed on record.

Learned senior counsel and learned counsel appearing for the respondent(s) have no objection for these appeals being disposed of, on the submissions made by the learned counsel for the appellant(s).

Hence, the appeals are disposed of, leaving the question of law, if any, open.

Pending application(s), if any, shall stand disposed of.

.....J.  
( B.V. NAGARATHNA )

.....J.  
( UJJAL BHUYAN )

NEW DELHI;  
JULY 20, 2023

**ITEM NO.105**

**COURT NO.15**

**SECTION XVII-A**

**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). 2982-2985/2005**

**THE COMMISSIONER OF CENTRAL EXCISE**

**Appellant(s)**

**VERSUS**

**M/S. BOC (INDIA) LTD.**

**Respondent(s)**

**WITH**

**C.A. No. 2246-2247/2008 (XVI)**

**C.A. No. 2430/2010 (IV-A)**

**(IA No. 65326/2022 - AMENDMENT IN CAUSE TITLE**

**IA No. 2/2010 - EX-PARTE STAY)**

**C.A. No. 253/2010 (XII)**

**C.A. No. 2363/2010 (XVI)**

**Date : 20-07-2023 These appeals were called on for hearing today.**

**CORAM :**

**HON'BLE MRS. JUSTICE B.V. NAGARATHNA**

**HON'BLE MR. JUSTICE UJJAL BHUYAN**

**For Party (s)**

**Mr. Balbir Singh, A.S.G.  
Mr. Arijit Prasad, Sr. Adv.  
Mr. Mukesh Kumar Maroria, AOR  
Mr. Prahlad Singh, Adv.  
Mr. V.C. Bharathi, Adv.  
Ms. Gargi Khanna, Adv.  
Mr. H.R. Rao, Adv.  
Mr. Rupesh Kumar, Adv.  
Ms. Alka Agarwal, Adv.  
Mr. Vijay Nand Tripathy, Adv.  
Mr. Rakesh Karela, Adv.**

**Mr. B. Krishna Prasad, AOR**

**Mr. S.K. Bagaria, Sr. Adv.  
Mr. S. Sukumaran, Adv.  
Mr. Anand Sukumar, Adv.  
Mr. Bhupesh Kumar pathak, Adv.  
Ms. Meera Mathur, AOR**

**Mr. Mukesh Kumar Maroria, AOR  
Mr. K. Rajeev, AOR**

Mr. Joseph, Adv.  
Mr. Nilesh Sharma, Adv.  
Mr. Dhawesh Pahuja, Adv.  
M/S. Ap & J Chambers, AOR

Mrs. Sheela Goel, AOR

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

C.A.Nos. 2982-2985/2005 and C.A. No. 2363/2010:

Detagged from other appeals and shall be listed separately.

C.A. Nos. 2982-2985/2005 and C.A. Nos. 2246-2247/2008:

Learned counsel appearing for the respondent(s) submitted that the name of the respondent(s) I.e. M/s BOC (India) Ltd. is now changed to 'Linde (India) Limited'.

In response, learned panel advocate made an oral application for change of the name of the respondent(s). Accepting his application, the name of the respondent(s) shall be substituted as 'Linde (India) Limited' in these appeals.

C.A. Nos. 2246-2247/2008, C.A. No.2430/2010 & C.A. No. 253/2010:

IA No. 65326/2022 in C.A. No. 2430/2010 is allowed.

The appeals stand disposed of in terms of the signed order which is placed on the file.

Pending application(s), if any, shall stand disposed of.

(RADHA SHARMA)  
COURT MASTER (SH)

(MALEKAR NAGARAJ)  
COURT MASTER (NSH)

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGSCIVIL APPEAL NO(S). 2982-2985/2005

THE COMMISSIONER OF CENTRAL EXCISE

Appellant(s)

VERSUS

M/S. BOC (INDIA) LTD.

Respondent(s)

WITH

C.A. No. 2246-2247/2008 (XVI)

C.A. No. 2430/2010 (IV-A)  
(IA No. 65326/2022 - AMENDMENT IN CAUSE TITLE  
IA No. 2/2010 - EX-PARTE STAY)

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