

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(s). 2837-2839/2005

THE COMMISSIONER OF CUSTOMS, DELHI

Appellant(s)

VERSUS

M/S. BAXTER (I) PVT. LTD.

Respondent(s)

(with appln. (s) for exemption and stay)

Date : 08/05/2015 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. A.K.Sanghi, Sr. Adv.
Mr. Rajiv Nanda, Adv.
Mr. T.M.Singh, 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. S.Vasudevan, Adv.
Mr. Rachit Jain, Adv.
Mr. Aman D., Adv.
Mr. Aditya Bhattacharya, Adv.
Mr. R.Ramachandran, Adv.
Mr. Hemant Bajaj, Adv.
Mr. Anandh K., Adv.
Ms. Disha Jain, Adv.
Mr. Rajesh Kumar, Adv.

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

The appeals are dismissed in terms of the signed order.

(SUMAN WADHWA)
AR-cum-PS

(SUMAN JAIN)
COURT MASTER

Signed order is placed on the file.

On going through the list 29 we find that in the said list at serial No.46 CAPD fluid is specifically mentioned. It would, thus, clearly fall within the aforesaid nomenclature, namely, medical equipment and that is no duty was to be paid on the import of this equipment.

The appeals are accordingly dismissed as devoid of any merits.

The amount which was deposited by the respondent was not to be refunded.

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

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

New Delhi;
Date: 8.5.2015.