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C.A.No. 2364 OF 2000
.UP 10 2; Draft, smtst; -n -PA4 -dFX-NORMAL -y -e; dumbp
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ITEM NO.104 COURT NO. 2 SECTION III

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.2364/2000 @@
AA

Reliance Industries Ltd. Appellant (s)

VERSUS

Collector of Customs, Mumbai Respondent (s)
(With office report)

Date : 14/03/2001 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.P. BHARUCHA
HON'BLE MR. JUSTICE N. SANTOSH HEGDE
HON'BLE MR. JUSTICE Y.K. SABHARWAL

For Appellant (s) Mr. Joseph Vellapally, Sr.Adv.
Mr. Atul S.Dayal, Mr.Rohan Shah,
Mr. Ashwin Dave, Mr.R.Sasi Prabhu, Advs.

For Respondent (s) Mr. Harish N. Salve, S.G.
Mr. N.K. Bajpai, Adv.
Mr. K.C. Kaushik, Mr.B.K.Prasad, Advs.

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

....L.....I.....T.....T.....T.....T.....T.....T.....T.....J
.SP2

The civil appeal is dismissed. No order as to costs.

.SP1 (N. Annapurna) (Shelly Sengupta)
Court Master Court Master

(Signed order is placed on the file.)

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IN THE SUPREME COURT OF INDIA@@
AA
CIVIL APPELLATE JURISDICTION@@
AA
CIVIL APPEAL NO. 2364 OF 2000@@
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Reliance Industries Ltd.

....Appellant(s)

versus

Collector of Customs, Mumbai

...Respondent(s)

O R D E R@@
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We have heard learned counsel. We do not think that this is a case in which this Court should set aside the order of the Tribunal merely because it does not reflect very precisely the reasoning upon which it has held on one issue against the present appellant. It is clear that the present appellant intended to make the import under Chapter 84 of the Customs Act and not as a project import. It is only after the first show cause notice in respect of a part of the import was issued that a certificate was obtained from the Directorate General of Technical Development which approved of the project import. It is clear that, in the circumstances, the requirements of the Project Import Regulations, 1986 have not been met.

In the circumstances, the appeal is dismissed.
No order as to costs.

.SP1

.....J.
(S.P. Bharucha)

.....J.
(N. Santosh Hegde)

.....J.
(Y.K. Sabharwal)

New Delhi,
March 14, 2001.