

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. 3914 OF 2001

COMMNR. OF CENTRAL EXCISE, DELHI

Appellant(s)

VERSUS

CARRIER AIRCON LTD.

Respondent(s)

(with application for ex-parte stay and with office report)

WITH

CIVIL APPEAL NOS.8418-8419/2001

(with application for condonation of delay in filing appeal and stay and with office report)

CIVIL APPEAL NOS.4715-4717/2002

(with application for permission to file synopsis and list of dates and with office report)

CIVIL APPEAL NO. 2898/2005

(with application for condonation of delay in filing appeal and permission to place addl. documents on record and with office report)

Date: 04/05/2006 This Appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ASHOK BHAN

HON'BLE DR. JUSTICE AR.LAKSHMANAN

For Appellant(s)

Mr. K.Radhakrishnan, Sr. Adv.

Mr. K.Swami, Adv.  
Mr. Vikas Bansal, Adv. for  
Mr. P.Parmeswaran, Adv.

For Respondent(s)

in CA 3914/01 &  
4715-4717/02

Mr. Joseph Vellapally, Sr. Adv.  
Mr. Ashok Mathur, Adv.  
Mr. Rakesh Ojha, Adv.  
Mr. Arindam Ghose, Adv.  
Mr. Ragvesh Singh, Adv.  
Mr. Kumar Vivek Vibhu, Adv.  
Ms. Indra Sawhney, Adv.

For Respondent(s)

in CA 8418-8419/01

Mr. Gopal Jain, Adv.  
Ms. Ruby Singh Ahuja, Adv.  
Mr. Debmalya Banerjee, Adv.for  
Mrs. Manik Karanjawala, Adv.

For Respondent(s)

in CA 2898/2005

Mr. Joseph Vellapally, Sr. Adv.  
Mr. Pratap Venugopal, Adv.  
Ms. Surekha Raman, Adv.  
Mr. Ragvesh Singh, Adv. for  
Ms. K.J. John & Co.

UPON hearing counsel the Court made the following

O R D E R

Commencing his arguments at 12.15  
p.m., Mr. K.Radhakrishnan, Sr. Adv. concluded at 1.00 p.m. Thereafter Mr.  
Joseph Vellapally, Sr. Adv. made his submissions from 2.00 p.m. to  
2.45 p.m.

Hearing concluded.

Judgment reserved.

(J.S. Rawat)  
hi Ram)

(Parveen Kr. Chawla)

(Khus

AR-cum-PS  
Court Master

Court Master

List of Books cited

1. 2001 (135) ELT 1363 (Tri-Bang.)
2. 2004 (176) ELT 115 (Tri-Mum.)
3. 1985 (21) ELT 3(SC) = (1985) 3 SCC 284
4. Clause 3 - Interpretation of Rules - Central Excise Tariff (at Page 61)