

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. 4 8 7 2 - 4 8 9 2 of 2 0 0 0

Commissioner of Central Excise, Appell  
ant (s) Bangalore  
Srikumar Agencies Etc. Etc. Versus Respon  
dent (s)

( With office report)

With CA. Nos. 3 3 3- 3 3 4 / 2 0 0 1 (with office report)  
CA Nos. 3 4 7 7 - 3 4 7 8 / 2 0 0 1 (With appl(s) for ex parte stay and with office  
report)  
CA No. 2 5 1 5 / 2 0 0 2 (With appl(s) for permission to submit additional and  
office report)  
CA No. 9 7 3 1 / 2 0 0 3 (With office report)  
CA No. 4 6 4 2 / 2 0 0 4 (With appl(s) for stay and office report)  
CA Nos. 4 2 2 8 - 4 2 2 9 / 2 0 0 1 (With office report)  
CA No. 7 0 3 4 / 2 0 0 1 (With appl(s) for stay and office report)

Date: 2 3 / 0 8 / 2 0 0 7 This matter was called on for hearing today.

Coram:

HON'BLE MR. JUSTICE ASHOK BHANU  
HON'BLE MR. JUSTICE V.S. SIRPURKAR

For Appellant(s) Mr. Ravindra Shrivastava, Sr. Adv.  
Mr. T.A. Khan, Adv.  
Mr. Hrishikes Baruah, Adv.  
Mr. Rahul Kausik, Adv.  
Mr. Kunjal Verma, Adv.  
Mr. Rajul Shrivastav, Adv.  
Mr. B.K. Prasad, Adv.  
Mr. P. Parmeswaran, Adv.

In CA 9 7 3 1 / 0 3  
Mr. V. Lakshmi Kumaran, Adv.  
Mr. Alok Yadav, Adv.  
Mr. Monish Panda, Adv.  
Mr. Rajesh Kumar, Adv.

For Respondent(s)  
Mr. Ravinder Narain, Adv.  
Ms. Sonu Bhatnagar, Adv.  
Mr. Ajay Aggarwal, Adv.  
Mr. Rajan Narain, Adv.

In CA 4 8 7 2 - 9 2 / 0 3  
3 3 3- 3 3 4 / 0 1 ,  
4 2 2 8- 2 9 / 0 1  
Mr. V. Lakshmi Kumaran, Adv.  
Mr. Alok Yadav, Adv.  
Mr. Monish Panda, Adv.  
Mr. M.P. Devanath, Adv.

Mr. Rana Mukherjee, Adv.  
Mr. Siddharth Gautam, Adv.  
Mr. Goodwill Indeevar, Adv.

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

The point involved in this batch of appeals is whether the printing on

the package is merely incidental or primary. On this point we find that there are two streams of Judgments of this Court. Therefore, keeping in view the conflict of opinion, on the point involved, in *Rollatainers* Ltd. & Anr. v. Union of India & Ors. [1994 Suppl. (3) SCC 293], *Collector of Central Excise, Bombay* v. *Paper Print & Products Co.* [(1997) 10 SCC 564] and *Metagraphs Pvt. Ltd.* v. *Collector of Central Excise, Bombay* [1997 (1) SCC 262], we deem it appropriate that these cases be placed for hearing before a larger Bench. Registry is directed to place the matter before Hon'ble the Chief Justice for appropriate orders.

(J.S. Rawat)  
AR- cum- P S

(Kanwal Singh)  
Court Master