

D
C.A.No. 3051 OF 1998
ITEM No.106-107

Court No. 5

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. 3051 of 1998

Synthetics & Chemicals Ltd.

Appellant (s)

VERSUS

Collector of Cent. Excise, Kanpur & Ors.

Respondent (s)

(With appln.(s) for stay and directions and with office report)

Date : 14/01/2004 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.N.VARIAVA
HON'BLE MR. JUSTICE H.K.SEMA

For Appellant (s) Mr. Attar Singh, Adv.

For Respondent (s)
Mr. A.K. Ganguli, Sr.Adv.
Ms. Meenakshi Sakhardande, Adv.
Mr. B.K. Prasad, Adv.

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

Heard parties for fifteen minutes.

The Appeal stands dismissed in terms of the signed
order with no order as to costs.

(K.K. Chawla)
Court Master

(Jasbir Singh)
Court Master

[Signed order is placed on the file]

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
CIVIL APPEAL NO.3051 OF 1998

Synthetics & Chemicals Ltd.

Appellant (s)

VERSUS

Collector of Cent. Excise, Kanpur & Ors.

Respondent (s)

O R D E R

This Appeal is against an order of the Customs, Excise And Gold (Control) Appellate Tribunal, dated 9/13 February, 1998. The question for consideration is whether the intermediate product manufactured by the Appellants is excisable. It appears that on 23rd December, 1985 a Notification was issued by which exemption was granted if the intermediate product was used for a particular product. After that Notification the Appellants made representation that their product should be exempted even for the earlier period. The authorities below have held that the fact that the Appellants made such a representation itself shows that the product was excisable. We find no infirmity in this reasoning. We, therefore, see no reason to consider validity of other reasons or to interfere. The Appeal stands dismissed with no order as to costs.

We are told that some representation has already been made to the Government to exempt the products for an earlier period also. We are sure that if any such representation has been made, it will be decided on its own merits.

.....J.
(S.N.Variava)

.....J.
(H.K. Sema)
New Delhi;
January 14, 2003.