

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). 1523/2004

COMMNR. OF CENTRAL EXCISE, NOIDA

Appellant(s)

VERSUS

M/S. SHEELA FOAM (P) LTD. & ANR.

Respondent(s)

(with office report)

WITH

C.A. No. 1524/2004

(With Office Report)

C.A. No. 3085/2004

(With Office Report)

C.A. No. 4648/2004

(With appln. for exem. from filing C/C of the impugned judgment and Office Report)

Date : 30/03/2015 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. Sudhir Walia, Adv.

Ms. Niharika Ahluwalia, Adv.

Mr. T.M.Singh, Adv.

Mr. B. Krishna Prasad, Adv.

For Respondent(s)

Mr. Tara Chandra Sharma, Adv.

Mr. Rupesh Kumar, Adv.

Mr. Jitin Singhal, Adv.

Mr. Parvesh Bahuguna, Adv.

Mr. Rakesh Kumar Khanna, Sr.Adv.

Mr. Surya Kant, Adv.

Mr. Anirudh Tanwar, Adv.

Mr. Sunil Kumar, Adv.

Mr. Gaurav Jain, Adv.

Ms. Abha Jain, Adv.

Mr. Jaivir Singh, Adv.

Mr. N.K.Jain, Adv.

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

The appeals are dismissed leaving the question of
law open in terms of the signed order.

(SUMAN WADHWA)
AR-cum-PS

(SUMAN JAIN)
COURT MASTER

Signed order is placed on the file.

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 1523 OF 2004

Commnr. Of Central Excise, Noida Appellant(s)

VERSUS

M/s. Sheela Foam (P) Ltd. & Anr. Respondent(s)

WITH

CIVIL APPEAL NOS . 1524, 3085 AND 4648 OF 2004

O R D E R

There were some pre-deposits made by the respondents/assesseees under protest while contesting the show cause notices issued by the adjudicating authorities. The assessee ultimately emerged victorious as the CEGAT passed the orders for refund of those pre-deposits. Question which has now arisen relates to the payment of interest on the refunds order. CEGAT has allowed the interest and against that order these appeals are preferred.

During the course of hearing, learned counsel appearing for the respondents/assesseees informed us that pursuant to the judgment of the CEGAT, they have received the refund along with interest long ago i.e. in the year 2003 itself. In view thereof, we are of the opinion that there is no need to decide the question raised in these appeals.

The appeals are accordingly dismissed leaving the question of law open.

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

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

New Delhi;
Date: 30.3.2015.