

ITEM NO.103

COURT NO.12

SECTION III

S U P R E M E C O U R T O F
R E C O R D O F P R O C E E D I N G S

I N D I A

Civil Appeal No(s). 6781/2004

UNION OF INDIA & ANR.

Appellant(s)

VERSUS

GUJARAT INSECTICIES LTD. & ANR.

Respondent(s)

(with interim relief and office report)

Date : 28/04/2015 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI
HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s)

Mr. Yashank Pravin Adhyaru, Sr. Adv.
Mr. Subas C. Acharya, Adv.
Ms. Binu Tamta, Adv.
Mr. B. Krishna Prasad, Adv.

For Respondent(s)

Mr. Arshad Hidayatullah, Sr. Adv.
Mr. K. V. Mohan, Adv.
Mr. K.V. Balakrishnan, Adv.

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

The appeal is dismissed in terms of the signed order.

(SUMAN WADHWA)
AR-cum-PS

(SUMAN JAIN)
COURT MASTER

Signed order is placed on the file.

Signature Not Verified

Digitally signed by

Suman Wadhwa

Date: 2015.04.29

14:18:55 IST

Reason:

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 6781

OF 2004

Union of India & Anr.

Appellant(s)

VERSUS

Gujarat Insecticides Ltd. & Anr.

Respondent(s)

O R D E R

Two things which become apparent from the reading of the order of the High Court that are: (i) the duty for which the claim of refund is made, was paid under protest by the assessee during the pendency of the adjudication proceedings; (ii) finding of fact is recorded to the effect that the intermediary product was not marketable. It would therefore follow that there was no question of passing on this element of duty to consumers/buyers. We, thus, do not find any merit in this appeal which is accordingly dismissed.

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

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

New Delhi;
Date: 28.4.2015.