

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.3980 OF 2004

COMMNR. OF CENTRAL EXCISE, NOIDAAPPELLANT(S)

VERSUS

M/S. JAGDAMBA PETROLEUM (P) LTD.RESPONDENT

(S)

With

C.A.No.3439-3442/2004

C.A.No.215/2007

O R D E R

CIVIL APPEAL NO.3980 OF 2004

In view of the fact that admittedly the report of the Chemical

Examiner is inconclusive, the Revenue has not been able to discharge its onus of proof that the classification of the excisable article by the assessee was wrong. The appeal is accordingly dismissed.

C.A.No.3439-3442/2004,C.A.No.215/2007

In view of the decision of the first case, it is not necessary to

await service in other matters. The appeals are accordingly dismissed.

.....J.

(S.B.SINHA)

.....J.

(MARKANDEY KATJU)

NEW DELHI;

APRIL 9, 2007.

ITEM NO.71

COURT NO.7

SECTION III

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). 3980 OF 2004

COMMNR. OF CENTRAL EXCISE, NOIDA

Appellant (s)

VERSUS

M/S. JAGDAMBA PETROLEUM (P) LTD.

Respondent(s)

(With appln(s) for stay and c/delay in filing petition of appeal and office report)

(For final disposal)

WITH

Civil Appeal NO. 3439-3442 of 2004

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

(For final disposal)

Civil Appeal NO. 215 of 2007

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

(For final disposal)

Date: 09/04/2007 These Appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.B. SINHA

HON'BLE MR. JUSTICE MARKANDEY KATJU

For Appellant(s)

Mr.K.Radhakrishnan, Sr.Adv.

Mr.K.K.Senthilvelan, Adv.

Mr. B. Krishna Prasad,Adv.

For Respondent(s)

Mr.Soli J.Sorabjee, Sr.Adv.

Mr.Rajesh Chibber, Adv.

Mr. Rajesh Kumar,Adv.

Mr.S.Sunil, Adv.

UPON hearing counsel the Court made the following

O R D E R

CIVIL APPEAL NO.3980 OF 2004

The appeal is dismissed in terms of the signed order.

C.A.No.3439-3442/2004,C.A.No.215/2007

The appeals are dismissed in terms of the signed order.

(Satish K. Yadav)

Court Master

(Pushap Lata Bhardwaj)

Court Master

(Signed order is placed on the file)