

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S).3360-3361/2008

COMMISSIONER OF CENTRAL EXCISE, BHOPAL

APPELLANT(S)

VERSUS

M/S. G.R. ENGINEERING WORKS LTD.

RESPONDENT(S)

O R D E R

It is not in dispute that the respondent herein has supplied Horton Spheres, four in number, to Indian Oil Corporation. This item does not attract any excise duty. However, on the ground that even no excise duty was payable but same was collected by the respondent from the Indian Oil Corporation, a show cause notice was issued raising a demand of Rs. 68,22,400/-. The respondent/assessee denied the same and stated that no such excise duty on the product Horton Spheres was collected from Indian Oil Corporation. It appears that the cost of the Horton Spheres was worked out as per the details agreed upon between the assessee and the Indian Oil Corporation. The respondent herein has taken a specific stand, which is not disputed, that when the raw material was sent to the manufacturing unit, the aforesaid excise duty of Rs.17,05,600/- per Sphere was in fact deposited with the Excise Department. It further becomes clear that as far as final product i.e. Horten Spheres which is supplied to the Indian Oil Corporation no excise duty had been collected.

We, thus, do not find any infirmity in the impugned order .  
The appeals are, accordingly, dismissed.

.....J.  
[A.K. SIKRI]

.....J.  
[ROHINTON FALI NARIMAN]

NEW DELHI;  
APRIL 01, 2016.

ITEM NO.307

COURT NO.12

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(s). 3360-3361/2008

COMMISSIONER OF CENTRAL EXCISE, BHOPAL

Appellant(s)

VERSUS

M/S. G.R. ENGINEERING WORKS LTD.

Respondent(s)

Date : 01/04/2016 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. K. Radhakrishnan, Sr. Adv.  
Mr. Sunita Rani Singh, Adv.  
Mr. Arijit Pd, Adv.  
Mr. H.K. Naik, Adv.  
Mr. B. Krishna Prasad, Adv.

For Respondent(s) Mr. Balbir Singh, Sr. Adv.  
Mr. H.G. Dharmadhikari, Adv.  
Mr. Rupinder Sinmar, Adv.  
Mr. Rajesh Kumar, Adv.

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

The Civil Appeals are dismissed in terms of the signed order.

Interlocutory application(s) pending, if any, shall stand  
disposed of accordingly.

(Ashwani Thakur)

(Tapan Kr. Chakraborty)

COURT MASTER

COURT MASTER

(Signed order is placed on the file)