

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

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

COMMISSIONER OF CENTRAL EXCISE, BHOPAL
(S)

APPELLANT

VERSUS

M/S. G.R. ENGINEERING WORKS LTD.
T(S)

RESPONDENT

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

Signature Not Verified

further becomes clear that as far as final product i.e. Horton Digitally signed by
ASHWANI KUMAR
Date: 2016.04.05
17:06:28 IST
Reason:

Spheres which is supplied to the Indian Oil Corporation no excise duty had been collected.

COURT MASTER

COURT MASTER

(Signed order is placed on the file)