

S U P R E M E C O U R T O F
RECORD OF PROCEEDINGS

I N D I A

Civil Appeal No(s). 4084-4085/2004

COMMNR. OF CENTRAL EXCISE, PONDICHERRY

Appellant(s)

VERSUS

M/S. MIRA TEXTILES & INDUSTRIES (I) LTD.

Respondent(s)

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

Date : 06/04/2015 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. Rajiv Nanda, Adv.
Mr. Raghvendra M. Bajaj, Adv.
Mr. B. Krishna Prasad, Adv.

For Respondent(s)

Mr. N.Sai Vinod, Adv.
Mr. Nikhil Nayyar, Adv.

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

The appeals are 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: 2015.04.08
14:39:28 IST
Reason:

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 4084-4085 OF 2004

Commnr. Of Central Excise, Pondicherry

Appellant(s)

VERSUS

M/s. Mira Textiles & Industries (I) Ltd.

Respondent(s)

O R D E R

After going through the impugned judgment we agree with the conclusion arrived at by the Tribunal that Notification No.6/2002 dated 1.3.2002 and particularly the explanation contained therein was clarificatory in nature and the said explanation would enure to the benefit of the respondent herein. We, thus, do not find any merit in these appeals and these are accordingly dismissed.

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

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

New Delhi;
Date: 6.4.2015.