

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 1596 OF 2007

THE COMMISSIONER OF CENTRAL EXCISE,
MUMBAI-III

... Appellant

VERSUS

M/S. HIND RECTIFIERS LTD.

... Respondent

O R D E R

On the facts of this case, we find that the Commissioner while upsetting the Order-in-Original recorded a categorical finding that the insurance policy for the transportation of the goods was taken by the assessee on behalf of the purchaser which is clear from the letter dated 06.12.2001 addressed by the purchaser to the assessee itself. Therefore, the cost of transportation and insurance could not have been included for arriving at the price of the goods for the purpose of excise duty. We, thus, find no merit in this appeal which is accordingly, dismissed.

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

....., J.
[N.V. RAMANA]

New Delhi;
July 21, 2015.

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. 3418/2004

COMMNR. OF CENTRAL EXCISE, MUMBAI

Appellant(s)

VERSUS

M/S. EMCO LTD.

Respondent(s)

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

WITH

C.A. No. 1596/2007 (With Office Report)

C.A. No. 8966/2011 (With Office Report)

Date : 21/07/2015 This appeal was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE A.K. SIKRI
HON'BLE MR. JUSTICE N.V. RAMANA

For Appellant(s) Mr. K. Radhakrishnan, Sr. Adv.
Ms. Shirin Khajuria, Adv.
Mr. Arijit Prasad, Adv.
Mr. B. Krishna Prasad, Adv.

For Respondent(s) Mr. V. Lakshmikumaran, Adv.
Mr. Prakash Shah, Adv.
Mr. Jay Savla, Adv.
Ms. L. Charanya, Adv.
Mr. Vivek Sharma, Adv.
Mr. Hemant Bajaj, Adv.
Mr. Aditya Bhattacharya, Adv.
Mr. Ambarish Pandey, Adv.
Mr. R. Ramchandran, Adv.
Mr. Anandh K., Adv.
Mr. M. P. Devanath, Adv.

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

Civil Appeal No. 1596 of 2007

The appeal is dismissed in terms of the signed order.

Civil Appeal No. 3418 of 2004, Civil Appeal No. 8966 of 2011

Heard.

Arguments concluded.

Judgment reserved.

(Nidhi Ahuja)
COURT MASTER

(Suman Jain)
COURT MASTER

[Signed order is placed on the file.]