

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 ass  
essee  
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 ]

Signature Not Verified

New Delhi;  
July 21, 2015.

Digitally signed by  
Suman Wadhwa  
Date: 2015.07.23  
17:24:27 IST  
Reason:

ITEM NO.107 COURT NO.12 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. 3418/2004

COMMNR. OF CENTRAL EXCISE, MUMBAI Appellant(s)  
VERSUS Respondent(s)  
M/S. EMCO LTD.  
(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.]