

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. 3885-3887 OF 2005

COMMISSIONER OF CENTRAL EXCISE, BANGALORE ... Appellant

VERSUS

M/S. SREE GANESAR TEXTILE MILLS LTD. ... Respondent

O R D E R

Since the subject matter does not pertain to classification of goods, appeal against the order of the Customs, Excise and Service Tax Appellate Tribunal is maintainable before the High Court under Section 35G of the Central Excise Act and not before this Court. These appeals are, accordingly, dismissed, with liberty to the Revenue to file appropriate appeal before the High Court.

In case appeal is filed within a month from today, the same shall be entertained and decided by the High Court on merits without going into the issue of limitation.

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

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

New Delhi;
May 11, 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(s). 3885-3887/2005

COMMISSIONER OF CENTRAL EXCISE, BANGALORE

Appellant(s)

VERSUS

M/S. SREE GANESAR TEXTILE MILLS LTD.

Respondent(s)

Date : 11/05/2015 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. Yashank Adhyaru, Sr. Adv.
Ms. Nisha Bagchi, Adv.
Ms. B. Sunita Rao, Adv.
Mr. Sanjay Kumar Pathak, Adv.
Ms. Sujeeta Srivastava, Adv.
Ms. Pooja Sharma, Adv.
Mr. Anurag, Adv.
Mr. B. Krishna Prasad, Adv.

For Respondent(s)

Mr. Pramod B. Agarwala, Adv.

UPON hearing the counsel the Court made the following
O R D E RThe appeals are dismissed in terms of the signed
order.(Nidhi Ahuja)
COURT MASTER(Suman Jain)
COURT MASTER

[Signed order is placed on the file.]