

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. 5635 OF 1999

COLLECTOR OF CENTRAL EXCISE, BANGALORE

Appellant (s)

VERSUS

M/S.WIPRO LTD.

Respondent(s)

(With office report)

Date: 16/02/2005 This Appeal was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE RUMA PAL
HON'BLE MR. JUSTICE ARIJIT PASAYAT
HON'BLE MR. JUSTICE C.K. THAKKER

For Appellant(s) Mr.Rajiv Dutta,Sr.Adv.
Mr. K.Swami,Adv.for
Mr. B. Krishna Prasad,Adv.

For Respondent(s) M/s. Ravinder Narain,Sonu Bhatnagar,
Sahan Narain,Ajay Aggarwal and
Rajan Narain,Advs.

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

The Appeal is dismissed.

[SUMAN WADHWA]
COURT MASTER

[MADHU SAXENA]
COURT MASTER

Signed order is placed on the file.

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

Collector Of Central Excise,
Bangalore .. Appellant

vs.

M/s. Wipro Ltd. .. Respondent

O R D E R

In view of the concurrent findings of fact regarding the classification of the goods in question, and having regard to the further fact that a very small quantum of revenue is involved, we do not deem it fit to interfere with the impugned order. The appeal is accordingly dismissed.

.....J.
(RUMA PAL)

.....J.
(ARIJIT PASAYAT)

.....J.
(C.K.THAKKER)

New Delhi;
February 16, 2005.