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C.A.No. 4658 OF 1999

ITEM NO. 105

COURT NO. 5

SECTION: III

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. 4658 OF 1999@@
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COLLECTOR OF CENTRAL EXCISE, BOMBAY APPELLANT(S)

Versus

M/s HINDUSTAN LEVER LTD. RESPONDENT(S)

(With appln. for stay and with office report)

WITH
C.A. No. 4804/1999 - (With appln. for stay and with office report)

C.A. Nos. 4364-65/2002 (With appln. for condonation of delay in
filing appeal and amendment of cause title and with office report)

AND
C.A. No. 5535/1997 - (With appln. for ex-parte stay and with office
report)

Date: 20/11/2002 These appeals were called on for hearing today.

CORAM:

HON'BLE MR. JUSTICE M.B. SHAH
HON'BLE MR. JUSTICE D.M. DHARMADHIKARI

For Appellant (s) Mr. R.P. Bhatt, Sr. Adv.
For CCE in all Ms. Smita Inna, Adv.
matters Mr. Ashok K. Srivastava, Adv.
Ms. Rekha Pandey, Adv.
Mr. B. Krishna Prasad, Adv.

For Respondent (s) Mr. S. Ganesh, Sr. Adv.
in CA 4364-65 Mr. Satyajit Ghone, Adv.
Mr. R.N. Karanjawala, Adv.
Ms. Ruby Singh Ahuja, Adv.
Ms. Manik Karanjawala, Adv.

in CA 4658 & 4804/99 Mr. S. Ganesh, Sr. Adv.
Ms. Sonu Bhatnagar, Adv.
Mr. Rajan Narain, Adv.
Ms. Padmini Kumari, Adv.
Ms. Vandana Chugh, Adv.
Ms. Sampada Narang, Adv.

in CA 5535/97 Ex-parte

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

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Mr. Ramesh P. Bhatt, learned senior counsel for the Collector of Central Excise commenced his arguments at 3.35 P.M. and concluded at 3.50 P.M. Thereafter Mr. S. Ganesh learned senior counsel for the respondent commenced his arguments at 3.50 P.M. and was on his legs when the Court rose for the day leaving the matters part-heard.

Kalyani. (JANKI BHATIA)@@
AA
COURT MASTER @@
A AA

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ITEM NO.101(Part-heard) Court No. 5 Date:21/11/2002

CORAM & APPEARANCE: SAME AS ABOVE

Mr. S. Ganesh commenced his arguments at 10.35 A.M. and concluded at 10.45 A.M.
Hearing concluded.
Delay condoned and application for substituting the name of the respondent allowed in C.A. Nos. 4364-4365/2002.
The appeals are dismissed in terms of the signed order.

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Kalyani. (JANKI BHATIA)@@
AA
COURT MASTER @@
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[Three signed orders in C.A. No.4658/1999 (with C.A. No. 4804/1999), C.A. Nos. 4364-4365/2002 and C.A. No.5535/1997 respectively are placed on the files]

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IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 4658 OF 1999@@
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Collector of Central Excise, Bombay ..Appellant (s)

Versus

M/s Hindustan Lever Ltd. ..Respondent(s)

WITH

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Heard the learned counsel for the parties.

The Tribunal arrived at the conclusion that Spent Nickel Catalyst arising during the course of hydrogenation of soaps is not an excisable commodity liable to duty as the Department has failed to establish that it is a marketable commodity. Considering this finding of fact, the impugned order does not call for any interference. Hence the appeals are dismissed. There shall be no order as to costs.

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.....J
(M.B. SHAH)

.....J
(D.M. DHARMADHIKARI)

New Delhi;
November 21, 2002.

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IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. 4364-4365 OF 2002@@
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Commissioner of Central Excise, Bangalore-II ..Appellant (s)

Versus

M/s Astra IDL Limited ..Respondent(s)

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.SP2

Delay condoned.

Application for substituting the name of the respondent is allowed.

Heard the learned counsel for the parties at length.

In our view, the order passed by the Tribunal does not call for any interference as the Department has failed to establish that spent palladium catalyst is a marketable commodity. Hence, these appeals are dismissed.

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.....J
(M.B. SHAH)

.....J
(D.M. DHARMADHIKARI)

New Delhi;
November 21, 2002.

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IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 5535 OF 1997@@
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Collector of Central Excise, Bolpur ..Appellant (s)

Versus

M/s Ellenbarrie Industrial Gases Ltd. ..Respondent(s)

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Heard the learned senior counsel for the appellant.
The Tribunal arrived at the conclusion that Carbide (Lime) Sludge arising in the manufacture of acetylene gas is not an excisable item as the Department has failed to establish that it is a marketable commodity. In this view of the matter, this appeal is dismissed.

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.....J
(M.B. SHAH)

.....J
(D.M. DHARMADHIKARI)

New Delhi;
November 21, 2002.