

C.A.No. 4353 OF 2000
ITEM NO.111

COURT NO.09

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.4353 OF 2000@@
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COMMISSIONER OF CENTRAL EXCISE, COCHIN ... APPELLANT(S)

VERSUS

M/S. COCHIN REFINERIES LTD. ... RESPONDENT(S)

(with office report)

Date: 27/02/2003. This matter was called on for hearing today.@@
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CORAM:

HON'BLE MR. JUSTICE S.N. VARIAVA
HON'BLE MR. JUSTICE B.N. AGRAWAL

For Appellant(s) Mr. Raju Ramachandran, ASG
Mr. S. Ravindra Bhat, Adv.
Mr. B. Krishna Prasad, Adv.

For Respondent (s) Mr. Joseph Vellapally, Sr. Adv.
Mr. M.L. Shyjatha, Adv.
Mr. C.N. Sree Kumar, Adv.

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

.....L.....I.....T.....T.....T.....T.....T.....T.....J.
.SP2

Heard learned counsel for the parties for ten minutes.

The appeal stands dismissed in terms of the signed order. No order as to costs.

.SP1

(K.K. Chawla)
Court Master

(Jasbir Singh)
Court Master

[Signed order is placed on the file]

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IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.4353 OF 2000@@
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COMMISSIONER OF CENTRAL EXCISE,

COCHIN

APPELLANT

VERSUS

M/S. COCHIN REFINERIES LTD.

RESPONDENT

O R D E R@@
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.SP2

We have heard the parties and considered the material. We find no infirmity in the reasoning given by the Customs Excise and Gold (Control) Appellate Tribunal (CEGAT) particularly on the question of limitation. We, therefore, see no reason to interfere. The appeal stands dismissed. No order as to costs.

.SP1

.....J.
(S.N. Variava)

.....J.
(B.N. Agrawal)

New Delhi,
February 27, 2003