

S U P R E M E C O U R T O F I N D I A

RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).9423/2006

(From the Final order No. 15/06-Ex. dated 2/1/2006 in Appeal No.E/128/04-Ex. by the Customs, Excise &

Service Tax Appellate Tribunal, New Delhi)

M/S BIRLA CORPORATION LTD. SATNA

Petitioner(s)

VERSUS

COMMISSIONER OF CENTRAL EXCISE RAIPUR

Respondent(s)

Date: 05/07/2006 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ASHOK BHAN

HON'BLE MR. JUSTICE MARKANDEY KATJU

For Petitioner(s)

Mr. Sanjay Grover, Adv.

Mr. Nikilesh Ramachandran, Adv.

For Respondent(s)

UPON hearing counsel the Court made the following

O R D E R

Counsel for the petitioner refers to the decision of this Court in Birla

Corporation Limited vs. Commissioner of Central Excise (2005) 6 SCC 95 in

which this Court had taken the view that the assessee was entitled to the

Modvat Credit on capital goods namely spare parts and contends that the intention of the Court in Commissioner of Central Excise, Nagpur vs. Manikgarh Cement Ltd. 2005 (190) ELT 7(SC) was to dismiss the appeals but it seems, by mistake, it has been held that the appeals are allowed though the Court has followed the decision in Birla Corporation Ltd.(supra).

Issue notice.

(Parveen Kr. Chawla)

Court Master

(Rajesh Dham)

Court Master