

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

CIVIL APPEAL NOS.5352-5353 OF 2001

COMMISSIONER OF CUSTOMS, MUMBAI

Appellant (s)

VERSUS

M/S. NEWTECH STEWING TELECOM

Respondent(s)

[With appln(s) for stay and office report]

WITH

Civil Appeal NO.2568 of 2005

[With office report]; and

SLP(C) NOS.15585-15586 of 2005

[With prayer for interim relief and office report]

Date: 24/10/2007 These Appeals/Petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ASHOK BHAN

HON'BLE MR. JUSTICE H.S. BEDI

HON'BLE MR. JUSTICE V.S. SIRPURKAR

For Appellant(s) Mr. K. Radhakrishnan, Sr. Adv.  
Mr. Ajay Sharma, Adv.  
Mr. G. Prakash, Adv. for  
Mr. B. Krishna Prasad, Adv.

For Respondent(s) Mr. A.P. Jain, Adv.  
Ms. N.Annapoorani, Adv.

UPON hearing counsel the Court made the following  
ORDER

The Civil Appeals and the Special Leave Petitions are dismissed in terms of the signed order.

(Subhash Chander)  
Court Master

(Kanwal Singh)  
Court Master

[Signed order is placed on the file]  
IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS.5352-5353 OF 2001

Commissioner of Customs

.....Appellant

Versus

M/s. Newtech Stewing Telecom

.....Respondent

WITH

ORDER

Civil Appeal Nos.5352-5353/2001 & 2568/2005

We are not inclined to interfere with the order of remand passed by the Customs, Excise and Service Tax Appellate Tribunal.

The civil appeals are dismissed accordingly.

S.L.P.(C)Nos.15585-15586 of 2005

The writ petitions filed by the assessee were allowed by the High Court of Andhra Pradesh relying upon a judgment of the Bombay High Court in the case of XL Telecom Pvt. Ltd. v. Union of India 1994(70) ELT 530. Admittedly, the Department did not  
C.A.Nos.5352-5353/2001 etc. .... (Contd.)

-2-

challenge the said judgment of the Bombay High Court. In this view of the matter, we are not inclined to interfere with the impugned judgment.

The Special Leave Petitions are dismissed.

Sd/-

.....J.  
[ASHOK BHAN]

Sd/-

.....J.  
[H.S. BEDI]

Sd/-

.....J.  
[V.S. SIRPURKAR]

New Delhi.  
October 24, 2007.