

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

CIVIL APPEAL NOs.4249-4253 OF 1999@@
CCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCC

COMMISSIONER OF CUSTOMS

Appellant (s)

VERSUS

M/S. COSMO STEELS (P) LTD. & ORS.

Respondent (s)

(With application for stay and with Office Report)

WITH

- C.A.NO.4385/1999 (With Office Report)
- C.A.NO.4537/1999 (With Office Report)
- C.A.NO.4539/1999 (With Office Report)
- C.A.NO.4677/1999 (With appln. for leave to produce report of handwriting expert and with Office Report)
- C.A.NO.3386/2001 (With Office Report)

Date : 21/11/2002 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. TLV Iyer, Sr. Adv.
 Ms. Nisha Bagchi, Adv.
 Ms. Smita Inna, Adv.
 for Mr. B. Krishna Prasad, Adv.

For Respondent (s) Mr. M. Chandrashekharan, Sr. Adv.
 Dr. I.B. Gaur, Adv.

 Mr. R.B. Mehrotra, Sr. Adv.
 Dr. I.B. Gaur, Adv.

UPON hearing counsel the Court made the following

O R D E R

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

Heard the learned counsel for the parties.
On 2nd April, 2002, this Court adjourned the matter to enable the Attorney General to take instructions in regard

to the contentions of the assesseees that copies of the assessed bills of entry had not been given to them except one. Time was granted by this Court. Thereafter, again on

1st May, 2002, the matter was adjourned so that the assessee may have inspection of the bills of entry referred to in the order dated 2nd April, 2002.

Today when the matter is called out the learned counsel for the department is not having any instructions on this aspect. He seeks two weeks' time for filing necessary affidavit. In our view, at the instance of the department the matter is delayed for one or the other reason. Hence, the department is directed to file necessary affidavit on or before 28th November, 2002. Adjourned to 28th November, 2002.

Meanwhile, as directed by the Tribunal in paragraphs 39 and 40 of its judgment, the department is directed to draw the samples, and based upon the test reports of the same, establish the quality of the scrap in question and re-examine the issue of valuation. For this purpose we direct the Directorate of Revenue Intelligence to depute higher officers to take the samples and carry out the test reports on or before 28th Nov. 2002. For this purpose learned counsel appearing for the department would issue necessary oral instructions to the Director of Revenue Intelligence for deputing competent officers to carry out the work.

.SP1

(A.S. Bisht)
Court Master

(Janki Bhatia)
Court Master