

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. 4147 OF 1999

COLLECTOR OF CENTRAL EXCISE & CUSTOMS

Appellant (s)

VERSUS

M/S.P.M.P. COMPONENTS LIMITED

Respondent(s)

With appln(s) for ex-Parte stay and office report )

Date: 10/02/2005 This Appeal was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE RUMA PAL  
HON'BLE MR. JUSTICE ARIJIT PASAYAT  
HON'BLE MR. JUSTICE C.K. THAKKER

For Appellant(s)

Mr.K.P.Pathak,ASG.  
Mr.K.Swamy,Adv.for  
Mr. B. Krishna Prasad,Adv.

For Respondent(s)

Mr. Jay Savla,Adv.  
Ms. Reena Bagga,adv.

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

The appeal is dismissed.

[SUMAN WADHWA]  
COURT MASTER

[MADHU SAXENA]  
COURT MASTER

Signed order is placed on the file.

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.4147 OF 1999

Collector of Central Excise &  
Customs .. Appellant

vs.

P.M.P.Components Ltd. .. Respondent

O R D E R

The issue raised in this appeal is where there are different prices for different dealers of the same class of buyers not by way of commercial consideration whether such prices cannot be rejected. The identical issue had already been decided in favour of the assessee by the Tribunal in M/s. Gora Mal Hari Ram Ltd. vs. Collector of Central Excise, Delhi (1994 (69) ELT 269). Although a submission was raised before the Tribunal which was minded to follow the decision in Gora Mal Hari Ram Ltd., that the decision had been challenged before this Court, it appears that this was an incorrect submission. The Department has in fact accepted the decision in Gora Mal Hari Ram Ltd. and has not impugned the same. The

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Tribunal having merely relied upon the decision in Gora Mal Hari Ram Ltd. we see no reason to interfere the decision of the Tribunal.

The appeal is dismissed.

.....J.  
(RUMA PAL)

.....J.  
(ARIJIT PASAYAT)

.....J.  
(C.K.THAKKER)

New Delhi;  
February 10, 2005.