

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.4447/2000  
(for preliminary hearing)

TATA IRON & STEEL CO.

Appellant (s)

VERSUS

COLLECTOR OF CENTRAL EXCISE, CALCUTTA

Respondent (s)

Date : 06/11/2000 This Petition was called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE R.C. LAHOTI  
HON'BLE MR. JUSTICE BRIJESH KUMAR

For Appellant (s) Mr. Ravinder Narain, adv.  
Mr. Janesh Baweja, adv.  
Mr. Alok Yadav, adv.  
Mr. Sanjiv Sen, adv.  
M/s J.B. Dadachanji & Co., adv.

For Respondent (s)

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

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

The appeal is dismissed in terms of the signed  
order.

.SP1

(Kanchan Jain) (Prem Prakash)  
AR-cum-PS 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. 4447 OF 2000@@  
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Tata Iron & Steel Co. Ltd. ....Appellant

VS.

Collector of Central Excise, ....Respondent

Calcutta

O R D E R@@  
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.SP2

The interpretation placed on the Exemption Notification by the Assistant Collector was upheld in appeal by the Collector (Appeals). The Customs, Excise & Gold (Control) Appellate Tribunal (CEGAT), by a detailed order, has agreed with that reasoning. We are not inclined to take a different view. The appeal is, therefore, dismissed.

.SP1

.....CJI

.....J.  
(R. C. LAHOTI)

.....J.  
(BRIJESH KUMAR)

New Delhi  
November 6, 2000.