

C.A.No. 3819 OF 1999

ITEM No.104

Court No.5

SECTION III

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.3665 of 1999

COMMNR. OF CENT. EXCISE, AURANGABAD Appellant (s)

VERSUS

M/S. VIDEOCON INTERNATIONAL LTD. Respondent (s)

(With office report)

WITH

CIVIL APPEAL NOS.2343-2345 OF 2000

WITH

CIVIL APPEAL NO.5661 OF 2000

WITH

CIVIL APPEAL NO.148 OF 2002

WITH

CIVIL APPEAL NOS.8408-8412 OF 2003

Date : 12/01/2005 These Appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.N. VARIAVA
HON'BLE DR. JUSTICE AR. LAKSHMANAN
HON'BLE MR. JUSTICE S.H. KAPADIA

For Appellant (s)

Mr. B. Krishna Prasad, Adv.

For Respondent (s) Mr. D. Mahesh Babu, Adv.

UPON hearing counsel the Court made the following

O R D E R

(K.K. Chawla)(Jasbir Singh)

Court Master Court Master

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.3665 of 1999

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O R D E R

In all these matters the concerned Assessee was only selling its products through the depot as in the States where they had to pay sales tax. As they had to pay sales tax, they availed of the exemption from getting a deduction in the sales tax from the price of the goods where, however, the party had the benefit of exemption from sales tax the concerned party paid without taking the sales tax. The Department, therefore, sought to contend that that as in one of the States the price was a higher price, therefore, that price should be applicable for sales throughout India. The Assessee in all these cases have succeeded and rightly so before the Collector (Appeals) and the Tribunal. It is indeed surprising that the position being so clear that civil appeals were even filed before this Court. We see absolutely no substance in these Appeals and they all stand rejected. However, there will be no order as to costs.

.....J.
(S.N.Variava)

.....J.
(Dr. AR Lakshmanan)

.....J.(S.H. Kapadia)
New Delhi;
January 12, 2005.