

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

CIVIL APPEAL D.NO. 5505 OF 1999

COMMNR. OF CENT.EXCISE&CUSTOMS, COCHIN-I

Appellant (s)

VERSUS

M/S.ALSTOM T&D DISTRI. TRANSFORMERS LTD.

Respondent(s)

(With office report)

WITH Civil Appeal NO. 1113 of 2000

(With office report)

Date: 15/02/2005 This Appeal was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE RUMA PAL
HON'BLE DR. JUSTICE AR. LAKSHMANAN
HON'BLE MR. JUSTICE C.K. THAKKER

For Appellant(s) Mr. Rajiv Dutta,Sr.adv.
Mr.K.Swami,adv.
Mr. B. Krishna Prasad,Adv.

For Respondent(s) Rr-Ex-Parte,Adv.
Rr-Ex-Parte

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

The Tribunal in this case has allowed the respondent's appeal by following its earlier decision in Indian Aluminium Company Ltd. vs. CCE, Cochin reported in 1995 (79) ELT 111. It does not appear from the grounds of appeal that the present appellant had challenged such earlier decision and

if so what was the fate thereof. If no appeal has been

preferred from the earlier decision, the appellant may consider why appeal should at all be entertained, having regard to the further fact that Revenue involved is only Rs.57,087/84p.

The matter is adjourned for one week.

In CA 1113/2000

The matter is adjourned for a week. The Registry to submit a report as to whether any appeal was filed from the aforesaid case before this Court by any party.

[SUMAN WADHWA]
COURT MASTER

[MADHU SAXENA]
COURT MASTER