

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. 3666-3669 OF 2003

COMMNR. OF CENTRAL EXCISE, BELAPUR

Appellant (s)

VERSUS

M/S. BEMCEE LTD.

Respondent(s)

(With appln(s) for stay and office report)

WITH

Civil Appeal NO. 5149-5152 of 2003

(With appln. for stay and with office report)

Civil Appeal NO. 7643 of 2004

(With appln. for ex-parte stay and with office report)

Civil Appeal NO. 4494 of 2005

(With appln. for condonation of delay in filing appeal)

Date: 04/05/2010 These Appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE D.K. JAIN

HON'BLE MR. JUSTICE ANIL R. DAVE

For Appellant(s) Mr. B Bhattacharya, ASG
Ms. Binu Tamta, Adv.
Mr. Rupesh Kuamr, Adv.
Mr. B.K. Prasad, Adv.
Mrs Anil Katiyar, Adv.
Mr. P. Parmeswaran, Adv.

For Respondent(s) Mr. Alok Yadav, Adv.
Mr. M.P. Devanath, Adv.
Mr. Rajesh Kumar, Adv.

Mr. Tarun Gulati, Adv.
Mr. Kishore Kunal, Adv.
Mr. Rony John, Adv.
Mr. Shashi Mathew, Adv.
Ms. Bina Gupta, Adv.

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

Delay condoned.

The appeals stand disposed of in the terms mentioned in the signed order with no order as to costs.

[Charanjeet Kaur]
Court Master

[Pushap Lata Bhardwaj]
Asstt. Registrar

[Signed order is placed on the file]
IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. 3666-3669 OF 2003

Commissioner of Central Excise, .. Appellant(s)
Belapur

Versus

M/s. Bemcee Ltd. .. Respondent(s)

WITH

CIVIL APPEAL NOS.5149-5152 OF 2003
CIVIL APPEAL NO. 7643 OF 2004
CIVIL APPEAL NO. 4494 OF 2005

O R D E R

In this batch of civil appeals preferred by the Revenue under Section 35-L(b) of the Central Excise Act, 1944, the following questions of law have been framed for adjudication :

"(i) Whether slitting/sheering of steel coils to produce sheets constitutes 'manufacture' for the purpose of levy of Central Excise Duty.

(ii) Whether slitting/shearing of steel coils to produce sheets constitutes 'manufacture' for the purpose of levy of Central Excise Duty whether the initial coil and the resultant sheets fall under same or separate Tariff entries."

Since in our opinion answer to both the questions stands concluded by a recent decision of this Court in Commissioner of Central Excise, Mumbai vs. Rajpurohit GMP

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India Ltd., 2008 (231) E.L.T. 577 (S.C.), we deem it unnecessary to state the facts. Suffice it to note that the short question arising for consideration is whether cutting and slitting of steel sheets amounts to manufacture.

An identical issue came up for consideration of this Court in Rajpurohit's case (supra). Referring to circulars Nos. 584/21/2001-CX dated 7th September, 2001 and

811/8/2005-CX dated 2nd March, 2005, the Court opined that the process of slitting and cutting of steel sheets does not amount to manufacture.

Following the said decision, with which we are in respectful agreement, the afore-noted questions are answered in favour of the assessee and against the revenue.

All the appeals stand disposed of in the above terms with no orders as to costs.

.....J.
[D.K. JAIN]

.....J.
[ANIL R. DAVE]

NEW DELHI,
MAY 04, 2010.