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(B.N. AGRAWAL)@@  
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New Delhi,@@

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November 14, 2002. @@

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IN THE SUPREME COURT OF INDIA@@  
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CIVIL APPELLATE JURISDICTION@@  
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CIVIL APPEAL NO.4449 OF 2001@@  
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M/s. Hindustan Wires Ltd. ...Appellant(s)

versus

Commissioner of Central Excise ...Respondent(s)

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CIVIL APPEAL NO.6357 OF 2001@@  
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M/s. JBM Industries Ltd. ...Appellant(s)

versus

Commissioner of Central Excise, Delhi ...Respondent(s)

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The point raised in these appeals is squarely covered by the judgment of this Court in the case of Escorts JCB Ltd. vs. Commissioner of Central Excise,@@  
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Delhi-II [2002 (146) E.L.T. 31].@@  
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The appeals are, accordingly, allowed.

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(S.N. VARIAVA)@@  
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New Delhi,@@  
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November 14, 2002. @@  
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IN THE SUPREME COURT OF INDIA@@  
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CIVIL APPELLATE JURISDICTION@@  
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CIVIL APPEAL NOS.6354-6355 OF 2001@@  
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Commissioner of Central Excise ...Appellant(s)

versus

M/s. Hindustan Wires Ltd. ..Respondent(s)

W I T H

CIVIL APPEALS NOS.745-746/2002, 4304/2002 &@@  
CCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCC  
SPECIAL LEAVE PETITION (C) NOS.6444-6445/2002@@  
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In view of the judgment of this Court in Escorts JCB@@  
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Ltd. vs. Commissioner of Central Excise, Delhi-II [2002@@  
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(146) E.L.T. 31], these appeals and special leave petitions  
are dismissed.

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(S.N. VARIAVA)@@  
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(B.N. AGRAWAL)@@  
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New Delhi,@@  
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November 14, 2002. @@  
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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.4808-4809/2000 @@  
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M/s. Prabhat Zarda Factory Ltd. Appellant (s)

VERSUS

Commissioner of Central Excise & Anr. Respondent (s)  
 (With appln. for stay and with office report)

WITH

C.A.Nos.1858-1859/2001, 4449/2001, 6354-6355/2001, 6357/2001  
 (With office report)

C.A.No.7898/2001  
 (With appln. for permission to place addl. documents on record  
 and with office report)

C.A.No.5354/2001  
 (With appln. for stay and with office report)

C.A.Nos.745-746/2002  
 (With office report)

S.L.P.(C) Nos.6444-6445/2002  
 (With prayer for interim relief)

C.A.No.4221/2002

C.A.No.4304/2002  
 (With appln. for ex-parte stay)

Date : 14/11/2002 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.N. VARIAVA  
 HON'BLE MR. JUSTICE B.N. AGRAWAL

For Appellant (s) Mr. V. Lakshmikumaran, Adv.  
 Mr. A.R. Madhava Rao, Adv.  
 Mr. T. Viswanathan, Adv.  
 Mr. Alok Yadav, Adv.  
 Mr. V.Balachandran, Adv.

in C.A.4449/2001: Mr. Joseph Vellapally, Sr.Adv.  
 Mr. Rajesh Kumar, Adv.  
 Mr. Y.K. Kumar, Adv.

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For Appellant (s)  
 in C.A.6357/01: Mr. V. Lakshmikumaran, Adv.  
 Mr. Rajesh Kumar, Adv.

Mr. Y.K. Kumar, Adv.  
Mr. A.R. Madhava Rao, Adv.  
Mr. Alok Yadav, Adv.

in C.As.1858-59/01 &  
4221/02:

Mr. K. Parasaran, Sr.Adv.  
Mr. Pradeep Ranjan Tiwary, Adv.  
Mr. Santosh Kumar, Adv.  
Mr. Rakesh K. Sharma, Adv.

For Respondent (s)  
in CAS 6354-55/01:

Mr. Joseph Vellapally, Sr.Adv.  
Mr. Rajesh Kumar, Adv.  
Mr. Y.K. Kumar, Adv.

in CA 5354/01:

Mr. Y.K. Kumar, Adv.  
Mr. Rajesh Kumar, Adv.

For Revenue-C.C.E.:

Mr. Mukul Rohtagi, A.S.G.  
Mr. T.L.V. Iyer, Sr.Adv.  
Mr. N.K. Bajpai, Adv.  
Mr. Hemant Sharma, Adv.  
Mr. V.J. Francis, Adv.  
Mr. K.C. Kaushik, Adv.  
Mr. B.K. Prasad, Adv.

RR-Ex-parte

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

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C.A.Nos.4808-09/2000, 1858059/01, 7898/01, 4221/02,@@  
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4449/01 & 6357/01:@@  
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The civil appeals are allowed.

C.A.Nos.6354-55/2001, 745-746/02, 4304/02 & @@  
CC  
S.L.P.(C)Nos.6444-6445/2002:@@  
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The civil appeals and the special leave petitions are  
dismissed.

C.A.No.5354/2001:@@  
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We are informed that the appeal filed by the  
respondent is pending before the Tribunal.

The matter is adjourned for twelve weeks.

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(N. Annapurna) (Jasbir Singh)  
Court Master Court Master

(Separate signed orders (three) are placed on the file.)