

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

CIVIL APPEAL NOS. 5163-5166 OF 2000

Commissioner of Central Excise, Madurai

Appellant (s)

Versus

M/s. Soft Beverages (P) Ltd. & Anr.

Respondent (s)

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

Date: 15/12/2005 These Appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ASHOK BHAN
HON'BLE MR. JUSTICE S.H. KAPADIA

For Appellant(s)

Mr. Mohan Parasaran, ASG
Mr. T.M. Mohd. Yusuf, Sr. Adv.
Mr. Rupesh Kumar, Adv.
Mr. P. Sureshan, Adv.
Mr P. Parmeswaran, Adv.

For Respondent(s) Mr. T.L. Viswanatha Iyer, Sr. Adv.

Mr. K.K. Mani, Adv.
Mr. A. Raghunath, Adv.
Mr. A.D. Sikri, Adv.

UPON hearing the counsel the Court made the following

O R D E R

The appeals are dismissed in terms of the signed order. No costs.

(J.S. Rawat)
AR-cum-PS

(Anand Singh)
Court Master

[Signed order is placed on the file].

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. 5163-5166 OF 2000

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Madurai

Appellant (s)

Versus

O R D E R

Having heard the counsel for the parties and especially in view of the findings recorded by the Commissioner (Appeals) upheld by the The Customs, Excise and Gold (Control) Appellate Tribunal to the effect that there was no relationship between the assessee and the buyers and that, there was no evidence or allegation that any money value flowed back to them from the buyers, we are not inclined to interfere with the order passed by the Tribunal.

The appeals are dismissed with no order as to costs.

J.

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 (ASHOK BHAN)

New Delhi;
.J.

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December 15, 2005. (S.H. KAPADIA)