

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. 5204 OF 2001

NIRLEX SPARES PVT. LTD.  
Appellant(s)

Versus

COMMISSIONER OF CENTRAL EXCISE  
Respondent(s)

(With office report)

Date: 05/12/2006 This/these matter(s) was/were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE TARUN CHATTERJEE  
HON'BLE MR. JUSTICE DALVEER BHANDARI

For Appellant(s)

Mr. S.K. Bagaria, Sr. Adv.  
Ms. Poli Katakai, Adv.  
Ms. Subhrajyoti Gupta, Adv. for  
Ms. Meenakshi Arora, Adv.

For Respondent(s)

Mr. K. Radhakrishnan, Sr. Adv.  
Mr. Arijit Prasad, Adv.  
Mr. B.K. Prasad, Adv.

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

Commencing his arguments at 11 a.m., Mr. S.K. Bagaria, learned

senior counsel appearing for the Assessee concluded at 12.15 p.m. whereafter

Mr. Radhakrishnan, learned senior counsel appearing for the Revenue

continued till 2.55 p.m. Mr. Bagaria put forth his submissions in reply for

about 10 minutes.

Hearing concluded.

Judgment reserved.

(J.S. Rawat)

(Parveen Kr. Chawla)

(Kanwal Singh)

AR-cum-PS  
t Master

Court Master

Cour

List of Books cited by Mr. S.K. Bagaria, Sr. Adv.:

1. (2003) 3 SCC 599
2. (1996) 3 SCC 407
3. (2005) 8 SCC 308
4. (2005) 4 SCC 194
5. (2006) 198 ELT 323 (paras 7, 9)
6. (1986) 1 SCC 465 at 492 (para 36)

List of Books cited by Mr. K. Radhakrishnan, Sr. Adv.:

1. Black's Law Dictionary 8th Edn. word "owner"
2. (1994) Suppl 3 SCC 606 at 614-para 16
3. (2004) 173 ELT 225 (S.C.) = (2005) 8 SCC 308 (PARA 3)
4. (2004) 165 ELT 481 (S.C.) = (2004) 11 SCC 801 (PARA 7)
5. (2004) 166 ELT 23 (S.C.) = (2004) 11 SCC 798 (PARA 8)
6. (2005) 183 ELT 123 (S.C.) = (2005) 4 SCC 194 (PARA 15)
7. (2004) 174 ELT 298 (S.C.) = (2005) 1 SCC 526 (PARAS 15, 25)