

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(s). 6389-6390 OF 2003

COMMNR. OF CENTRAL EXCISE, JAMSHEDPUR Appellant (s)

VERSUS

M/S. STEEL AUTHORITY OF INDIA LTD. Respondent(s)

WITH Civil Appeal NO. 3697 of 2006  
(With appln.(s) for stay and with office report)

Civil Appeal NO. 5584 of 2004  
(With office report)

Date: 03/05/2012 These Appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE H.L. DATTU  
HON'BLE MR. JUSTICE ANIL R. DAVE

For Appellant(s) Mr.R.P.Bhatt, Sr.Adv.  
Mrs.B.Sunita Rao, Adv.  
for Mrs Anil Katiyar,Adv.  
For Mr. B. Krishna Prasad, Adv.

For Respondent(s) Mr.S.K.Bagaria, Sr.Adv.  
Mr. Sunil Kumar Jain,Adv.  
Mr.Aneesh Mittal,Adv.  
Mr.A.K.Panda, Adv.  
Mr.Jagmohan Sharma, Adv.  
  
Mr. Raj Kumar Mehta, Adv.  
Mr.Antaryami Upadhyay, Adv.  
Mr.David, A.,Adv.

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

C.A.Nos.6389-6390/2003 and 3697/2006 are rejected and  
C.A.No.5584/2004 is directed to be de-tagged and listed  
separately, in terms of the signed order. No costs.

(G.V.Ramana) (Sharda Kapoor)  
Court Master Court Master  
(signed order is placed on the file)  
IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS.6389-6390 OF 2003

COMMNR. OF CENTRAL EXCISE ... APPELLANT

VERSUS

M/. STEEL AUTHORITY OF INDIA LTD. ... RESPONDENT

WITH C.A.NO.3697/2006

AND WITH C.A.NO.5584/2004

O R D E R

C.A.Nos.6389-6390/2003 & 3697/2006:

These appeals are directed against the judgments and orders passed by the Customs, Excise & Gold (Control) Appellate Tribunal, Calcutta in Appeal No.E-195-196/2000 dated 15.01.2003 and Appeal No.E/R 291-297,588-589/1999 dated 12.12.2002. BY the impugned judgment, the Tribunal has dismissed the revenue's appeal.

We have carefully perused the Show Cause Notice(s) issued by the Adjudicating Authority and the reply filed by the assessee. We have also carefully perused the orders passed by the First Appellate Authority as well as by the Tribunal.

: 2 :

In our opinion, in the facts and circumstances of the present cases and also in view of the specific activity that is carried on by the assessee, we are of the opinion that the Tribunal was fully justified in confirming the orders passed by the First Appellate Authority. Accordingly, we confirm the orders passed by the Tribunal and reject the appeals filed by the Revenue. No costs.

Ordered accordingly.

C.A.NO.5584/2004:

De-tag and list separately.

.....J.  
(H.L. DATTU)

.....J.  
(ANIL R. DAVE)