

in CA2749/02 Mr. V. Lakshmikumaran, Adv.
 Mr. M.P. Devanath, Adv.
 Mr. V Balachandran, Adv.

For the Respondent(s):
 in CA 5862-63/99 Mr. V Lakshmikumaran, Adv.
 Mr. M.P. Devanath, Adv.
 Mr. Rajesh Kumar, Adv.

in CA 3783/2000,
 3913/01 & 4082/01 Mr. V. Lakshmikumaran, Adv.
 Mr. M.P. Devanath, Adv.
 Mr. A R Madhav Rao, Adv.
 Mr. V Balachandran, Adv.

in CA 660/2000 Mr. S N Mehrotra, Adv.
 Mr. Attar Singh, Adv.

in CA 3841/00 Mr. V J Francis, Adv.
 Mr. P I Jose and Mr. Jenis, Advs.

in CA 5867-5868/00 Mr. S. Nanda Kumar, Adv.
 Mr. V. Vijayan, Adv.
 Mr. L K Pandey, Adv.

in CA 2749/01 Mr. Mukul Rohtagi, ASG.
 Mr. N K Bajpai, Adv.
 Mr. Jaideep Gupta, Adv.
 Ms. Nisha Bagchi, Adv.
 Mr. B. Krishna Prasad, Adv.

in CA 4455/01 Ex-parte.

in CA 6072/01 Mr. Mahendra Anand, Sr. Adv.
 Mr. Himanshu Munshi, Adv.

in CA 92/02 Mr. Rajesh Kumar, Adv.

in CA 2178-79/01 Mr. M.L. Lahoty, Adv.
 Mr. Paban K. Sharma, Adv.
 Mr. Himanshu Shekhar, Adv.

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

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 C.A. Nos. 5862-5863/1999@@
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 Mr. Mukul Rohtagi made his submissions from 2.05 P.M. to 2.15 P.M. Thereafter, Mr. V Lakshmikumaran argued in the matter till 2.40 P.M. Mr. Mukul Rohtagi

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again took over and made his further submissions till 3.15 P.M. Thereafter Mr. V Lakshmikumaran further argued till 3.35 P.M. Arguments concluded.
 The appeals are dismissed. No costs.

C.A. No. 3783/2000@@
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Mr. Mukul Rohtagi started his arguments at 3.40 P.M. and concluded at 3.50 P.M. Thereafter, Mr. V Lakshmikumaran started his arguments and was on his legs when the Court rose for the day leaving the matter as part-heard.

Remaining matters@@
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Not reached.

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(D.P. WALIA) (S.L. GOYAL) @@
AA
COURT MASTER COURT MASTER @@
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(Signed Order in C.A. Nos. 5862-5863/1999 is placed on the file)

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IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. 5862-5863 OF 1999@@
CCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCC

Collector of Central Excise, Madurai ..Appellant(s)

vs.

M/s. T V S Srichakra Limited & Anr. ..Respondent(s)

O R D E R@@
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After hearing the learned counsel for the parties, on the facts of this case, we are of the opinion that the stand of the respondents is correct. Various calculations have been made and we have taken into consideration the subsequent price which has been approved by the Department with effect from 8.10.1992 and it clearly appears to us that the revision of the price was cum-duty and, therefore, the element of duty in the increased amount had to be deducted. The appeals are dismissed.

No costs.

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.....J.
(B.N. KIRPAL)

.....J.

(SHIVARAJ V. PATIL)

.....J.
(BISHESHWAR PRASAD SINGH)

New Delhi;
February 26, 2002.