

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. 4449-4450 OF 2005

COMMISSIONER OF CENTRAL EXCISE, NOIDA ... Appellant

VERSUS

M/S. CONTROL & SWITCHGEARS CONTACTORS LTD. ... Respondent

WITH

CIVIL APPEAL NO. 984 OF 2007

O R D E R

On perusal of the impugned order passed by the Customs, Excise and Service Tax Appellate Tribunal (for short 'CESTAT'), we find that the issue involved is purely a question of fact on the basis of which classification of the goods in question is arrived at. In fact, the CESTAT followed its earlier final order No.165 to 168/05/NB-A dated 01.02.2005 and the appeals thereagainst, viz., Civil Appeal Nos.5447-5450 of 2005, have already been dismissed by this Court on 22.09.2011.

Following the said order, these appeals are also dismissed.

....., J.
[A.K. SIKRI]

....., J.
[ROHINTON FALI NARIMAN]

New Delhi;
September 01, 2015.

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. 4449-4450/2005

C.C.E., NOIDA

Appellant(s)

VERSUS

M/S. CONTROL&SWITCHGEARS CONTACTORS LTD.
(With appln. (s) for stay)

Respondent(s)

WITH

C.A. No. 984/2007
(With Office Report)SLP(C) No. 11233/2008
(With Interim Relief)SLP(C) No. 18736-18738/2009
(With Office Report)

Date : 01/09/2015 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI
HON'BLE MR. JUSTICE ROHINTON FALI NARIMANFor Appellant(s) Mr. K. Radhakrishnan, Sr. Adv.
Mr. Arijit Prasad, Adv.
Mr. B. Krishna Prasad, Adv.

Mr. V. N. Raghupathy, Adv.

Mrs. Anil Katiyar, Adv.For Respondent(s) Mr. P.K. Sahu, Adv.
Mr. Radha Shyam Jena, Adv.
Mr. Prashant Shukla, Adv.
Mr. J. Samal, Adv.

Mr. B. V. Balaram Das, Adv.UPON hearing the counsel the Court made the following
O R D E RCivil Appeal Nos. 4449-4450/2005Civil Appeal No. 984/2007The appeals are dismissed in terms of the signed
order.

SLP(C) No. 18736-18738/2009

The special leave petitions are dismissed.

SLP(C) No. 11233/2008

List the matter on 08th September, 2015.

(Nidhi Ahuja)
COURT MASTER

(Renu Diwan)
COURT MASTER

[Signed order is placed on the file.]