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IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. 4449-4450 OF 2005

COMMISSIONER OF CENTRAL EXCISE, NOIDA

... Appel

lant

VERSUS

M/S. CONTROL & SWITCHGEARS CONTACTORS LTD.

... Responde

nt

WITH

CIVIL APPEAL NO. 984 OF 2007

O R D E R

by the

On perusal of the impugned order passed

(for

Customs, Excise and Service Tax Appellate Tribunal

CESTAT

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

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.

also

Following the said order, these appeals are

dismissed.

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

Signature Not Verified

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

Digitally signed by
Gulshan Kumar Arora
Date: 2015.09.10
17:54:08 IST
Reason:

New Delhi;
September 01, 2015.

ITEM NO.102

COURT NO.14

SECTION III

RECORD OF PROCEEDINGS

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 NARIMAN

For 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 R

Civil Appeal Nos. 4449-4450/2005
Civil Appeal No. 984/2007

The appeals are dismissed in terms of the signed
order.

.2.

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.]