

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.2272 OF 2006

UNION OF INDIA AND OTHERS

Appellant(s)

Versus

SURENDRA KUMAR AGARWAL AND ANOTHER

Respondent(s)

O R D E R

1. This appeal by special leave is directed against the impugned judgment and order dated 25.5.2005 passed by the Gauhati High Court in Writ Petition(Civil) No.27(SH) of 2005, wherein the High Court had passed certain directions inter alia, restricting the competent authority's statutory powers to summon and interrogate Respondent No.1 in respect of investigation into the alleged irregularities and evasion of Central Excise duty by the respondents.

2. The appellants have preferred this appeal, aggrieved by the observations and findings recorded by the High Court while adjudicating the matter.

3. We have heard learned counsel for the parties and perused the material on record. We find from the impugned judgment that the High Court has made certain observations at Paragraphs 21 to 27 of its judgment and in our view, these observations may affect the case pending before the Commissioner of Central Excise : Thane II, 4<sup>th</sup> floor, Navprabhat Chamber, Ranade Road, Dadar(W), Mumbai.

4. We, therefore, direct the Commissioner of Central Excise, Mumbai to adjudicate the pending matter uninfluenced by any of the observations made by the High Court in the impugned judgment and to decide the case on its own merits in accordance with law. Both the parties are at liberty to argue and present their case before the Commissioner of Central Excise, Mumbai.

5. The appeal stands disposed of accordingly without expressing any opinion on the merits of the case.

.....J.  
(N.V. RAMANA)

.....J.  
(PRAFULLA C. PANT)

New Delhi,  
February 28, 2017

ITEM NO.107

COURT NO.10

SECTION IIIB

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 No(s). 2272/2006

UNION OF INDIA & ORS.

Appellant(s)

VERSUS

SURENDRA KUMAR AGARWAL & ANR.

Respondent(s)

Date : 28/02/2017 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE N.V. RAMANA

HON'BLE MR. JUSTICE PRAFULLA C. PANT

For Appellant(s)

Ms. Kiran Suri, Sr.Adv.

Mr. P.K. Dey, Adv.

Ms. Sunita Sharma, aAdv.

Mr. B. Krishna Prasad, Adv.

For Respondent(s)

Mr. Hrishikesh Bariah, Adv.

Mr. Kshitij Paliwal, Adv.

For Ms. Ruby Singh Ahuja, Adv.

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

The appeal is disposed of in terms of the signed order.

[SUKHBIR PAUL KAUR]  
A.R.-CUM-P.S.

[S.S.R. KRISHNA]  
ASSISTANT REGISTRAR

(Signed order is placed on the file)