

ITEM NO.104

COURT NO.4

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). 2869/2007

STERLITE OPTICALS TECHNOLOGIES LTD.

Appellant(s)

VERSUS

COMMISSIONER OF CUSTOMS & CENTRAL EXCISE

Respondent(s)

(with appln. (s) for vacating stay and vacating stay)

WITH

T.C.(C) No. 22/2011

Date : 10/11/2016 This appeal was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE DIPAK MISRA  
HON'BLE MR. JUSTICE AMITAVA ROY

For Appellant(s) Mr. S.K. Bagaria, Sr. Adv.  
Mr. Rohan Shah, Adv.  
Mr. Alok Yadav, Adv.  
Mr. Rohit Jain, Adv.  
Mr. Somnath Shukla, Adv.  
Mr. Udit Jain, Adv.  
Mr. Dhruv Bhattacharya, Adv.  
Mr. Praveen Kumar, Adv.  
Mr. K. Ajit Singh, Adv.

Mr. B. Krishna Prasad, AOR

For Respondent(s) Mr. K. Radhakrishnan, Sr. Adv.  
Mr. A.K. Panda, Sr. Adv.  
Ms. Nisha Bagchi, Adv.  
Mr. Arijit Prasad, Adv.  
Ms. Pooja Sharma, Adv.  
Mr. B. Krishna Prasad, AOR

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

Heard in Part.

Mr. Radhakrishnan, learned senior counsel appearing for the Union of India shall obtain instructions with regard to the

notification dated 26.5.1984 which has been rescinded by notification dated 31.03.2003. We have required him to obtain instructions as it is submitted by Mr. Bagaria, learned senior counsel appearing for the assessee-appellant that the notification which was in force used the words 'allowed to be sold in India' and, therefore, the assessee is entitled to get the benefit. According to Mr. Bagaria, when the notification continued, the assessee was under the impression that the notification was still in existence and he can claim the benefits accordingly till the notification stood rescinded.

Let the matter be listed on 17.11.2016 for further hearing.

(Gulshan Kumar Arora)  
Court Master

(H.S. Parasher)  
Court Master