

ITEM NO.6 Court 9 (Video Conferencing)

SECTION IX

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

Civil Appeal No(s). 2869/2007

STERLITE OPTICAL TECHNOLOGIES LTD.

Appellant(s)

VERSUS

COMMISSIONER OF CUSTOMS & CENTRAL EXCISE

Respondent(s)

(IA No. 67742/2020 - EXEMPTION FROM FILING AFFIDAVIT  
IA No. 67739/2020 - PERMISSION TO FILE ADDITIONAL  
DOCUMENTS/FACTS/ANNEXURES  
IA No. 35035/2020 - WITHDRAWAL OF CASE / APPLICATION)

Date : 09-09-2020 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE V. RAMASUBRAMANIAN  
[IN CHAMBER]

For Appellant(s) Mr. S.K. Bagaria, Sr. Adv.  
Mr. Rohit Jain, Adv.  
Mr. Kumar Visalaksh, Adv.  
Mr. Udit Jain, Adv.  
Mr. Archit Gupta, Adv.  
Mr. Praveen Kumar, AOR

For Respondent(s) Mr. B. Krishna Prasad, AOR

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

This is an application filed by the appellant in the Civil Appeal seeking to withdraw the above appeal qua the duties of excise imposed under the order impugned in the appeal.

The order which is the subject matter of the appeal has two components, one arising out of the Central Excise Act and the other arising out of the Customs Act. According to the appellant, they went under the Sabka Vishwas (Legacy Dispute Resolution) (SVLDR) Scheme, 2019 issued under the Finance Act, 2019 for the

settlement of the disputes qua the excise component alone. Therefore, the appellant seeks to withdraw only that part of the dispute in the above appeal which relates to the excise component, but retaining the appeal insofar as the customs component is concerned.

However, the Ld. Standing counsel for the Union of India opposed the request, on the short ground that the customs component forming part of the order impugned in the appeal comprises only of redemption fine and penalties and that once the above appeal is withdrawn with respect to excise component, the appeal will not even be maintainable in respect of the other portion.

But the aforesaid objection can be taken by the Union of India when the appeal relating to the custom component comes up for hearing. The respondent cannot object to the appellant withdrawing any portion of the appeal, provided the appellant is not seeking any benefit from Court on account of the withdrawal.

In view of the above, I.A.No.35035/2020 is allowed and the appeal shall be treated as withdrawn only in respect of the dispute arising out of the excise component. The liberty is reserved to the respondent to raise the question of maintainability of the appeal in relation to the surviving dispute.

(RAJNI MUKHI)  
COURT MASTER (SH)

(DIPTI KHURANA)  
COURT MASTER (NSH)

(Signed order is placed on the file)

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

INTERLOCUTORY APPLICATION NO. 35035 OF 2020  
(Application for withdrawal of disputes qua duties of  
Excise under CE Act)

IN

CIVIL APPEAL NO. 2869 OF 2007

STERLITE OPTICAL TECHNOLOGIES LTD.

APPELLANT(S)

VERSUS

COMMISSIONER OF CUSTOMS & CENTRAL EXCISE

RESPONDENT(S)

O R D E R

This is an application filed by the appellant in the Civil Appeal seeking to withdraw the above appeal qua the duties of excise imposed under the order impugned in the appeal.

The order which is the subject matter of the appeal has two components, one arising out of the Central Excise Act and the other arising out of the Customs Act. According to the appellant, they went under the Sabka Vishwas (Legacy Dispute Resolution) (SVLDR) Scheme, 2019 issued under the Finance Act, 2019 for the settlement of the disputes qua the excise component alone. Therefore, the appellant seeks to withdraw only that part of the dispute in the above appeal which relates to the excise component, but retaining the appeal insofar as the customs component is concerned.

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In view of the above, I.A.No.35035/2020 is allowed and the appeal shall be treated as withdrawn only in respect of the dispute arising out of the excise component. The liberty is reserved to the respondent to raise the question of maintainability of the appeal in relation to the surviving dispute.

.....J.  
[V.RAMASUBRAMANIAN]

NEW DELHI;  
SEPTEMBER 09, 2020