

ITEM NO.104

COURT NO.5

SECTION III

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). 10821/2010

COMMNR. OF CENTRAL EXCISE, BHAVNAGAR

Appellant(s)

VERSUS

M/S GUPTA STEEL

Respondent(s)

WITH

C.A. No. 10823/2010 (III)

C.A. No. 10822/2010 (III)

Date : 24-10-2018 These appeals were called on
for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.A. BOBDE

HON'BLE MR. JUSTICE L. NAGESWARA RAO

For Appellant(s) Mr. K. Radhakrishnan, Sr. Adv.

Ms. Nisha Bagchi, Adv.

Ms. Sunita Rani Singh, Adv.

Mr. B. Krishna Prasad, AOR

For Respondent(s) Mr. Haresh Raichura, AOR

Mrs. Suraj Harsh Raichura, Adv.

Mr. Kalp Raichura, Adv.

Mr. Nishant Singla, Adv.

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

The appeals are dismissed in terms of the signed
order.

[Charanjeet Kaur]
A.R. -cum-P.S.

[Indu Kumari Pokhriyal]
Asstt. Registrar

[Signed order is placed on the file]

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
CIVIL APPEAL NO. 10821 OF 2010

COMMISSIONER OF CENTRAL EXCISE,
BHAVNAGAR APPELLANT(S)

VERSUS

M/S. GUPTA STEEL RESPONDENT(S)

WITH
CIVIL APPEAL NO. 10822 OF 2010
CIVIL APPEAL NO. 10823 OF 2010

O R D E R

Having heard learned counsel for the parties and taking into consideration the low tax effect involved in these cases, we decline to entertain these appeals. Accordingly, the Civil Appeals are dismissed. However, the question of law is kept open to be agitated in an appropriate case.

.....J.
[S.A. BOBDE]

.....J.
[L. NAGESWARA RAO]

NEW DELHI,
OCTOBER 24, 2018.