

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). 5802-5804 OF 2000

COMMNR. OF CENTRAL EXCISE, MEERUT

Appellant (s)

VERSUS

M/S. SAMTEL ELECTRON DEVICES LTD.& ORS.

Respondent(s)

(With office report)

WITH

Civil Appeal NO. 7356 of 2001 - With appln.for stay and with Office Report

Date: 26/10/2005 These Appeals were called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE RUMA PAL

HON'BLE MR. JUSTICE H.K. SEMA

For Appellant(s)

Mr. Harish Chandra, Sr.Adv.

Mr. TA. Khan, Adv.

Ms. Rama Rani, Adv.

Mr. P. Parmeswaran,Adv.

For Respondent(s)

Mr. V. Lakshmi Kumaran, Adv.

Mr. Ravi Raghvan, Adv.

Mr. M.P. Devanath,Adv.

Mr. T. Ramesh, Adv.

Mr. S. Nanda Kumar, Adv.

Mr. Dalip Kapoor, Adv.

Mr. VN. Rathupathy, Adv.

Mr. L.K. Pandey, Adv.

UPON hearing counsel the Court made the following

O R D E R

The appeals are dismissed.

(S. Thapar)

(Madhu Saxena)

PS to Registrar

Court Master

The signed orders are placed on the file.

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS.5802-5804 OF 2000

Commnr. of Central Excise, Meerut

Appellant (s)

Versus

M/s Santel Electron Devices Ltd. & ors.

Respondent (s)

O R D E R

We see no reason to interfere with the decision of the Tribunal.

The Civil Appeals are dismissed.

.....J  
(RUMA PAL)

.....J  
(H.K. SEMA)

New Delhi,  
October 26, 2005

The Civil Appeals are dismissed.

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.7356 OF 2001

Commnr. of Central Excise II, Chennai  
Appellant (s)

Appell

Versus

M/s Beacon Neyrpic Ltd., Coimbatore, Chennai

Respondent (s)

O R D E R

Assuming that the assessee was related to its subsidiary  
company i.e. M/s Best &  
Crompton Ltd. (B & C.L.), this by itself would not be sufficient for the purpose of  
invoking the

Central Excise (Valuation) Rules, 1975 read with Section 4(1)(a) of the Central Excise Act, 1944.

The department would have to go further and show that the relationship has introduced an

element other than purely commercial consideration in effecting the sale by the assessee to the

BCL. No such evidence has been produced by the Revenue.

In the circumstances, the appeal is dismissed.

.....J

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(RUMA PAL)

.....J

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(H.K. SEMA)

New Delhi,

October 26, 2005