



(Revenue) Mrs. Nisha Bagchi, Adv.  
Mr. Rajiv Nanda, Adv.  
for Mr.B.K. Prasad, Adv.

in CAs.4192-96/00: Mr. Joseph Vellapally, Sr.Adv.  
Mr. Tarun Gulati, Adv.  
Mr. Rajesh Kumar, Adv.  
Mr. Naveen Mullick, Adv.

For Respondent (s) Mr. V.Lakshmikumaran, Adv.  
in CA 342/02: Mr. M.P. Devnath, Adv.  
Mr. Nand Kishore, Adv.  
Mr.V. Balachandran, Adv.

in CAs.9175/95, | Mr. T.L.V. Iyer, Sr.Adv.  
4215/97, 2872/01 & | Mrs. Nisha Bagchi, Adv.  
4192-96/2000: | Mr.Rajiv Nanda, Adv.  
Mr. B.K. Prasad, Adv.

RR-Ex-Parte

UPON hearing counsel the Court made the following  
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Mr.Lakshmikumaran, learned consel appearing for some of the appellants, and Mr.T.L.V.Iyer, learned counsel appearing for the Revenue, made their submissions for about half an hour.

The affidavit filed by the Revenue is taken on record.

Civil Appeal No.342/2002 is dismissed. Civil Appeal Nos.9175/95, 4215/97, 4192-96/2000 & 2872/2001 are allowed.

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(N. Annapurna) (Shelly Sengupta)  
Court Master Court Master

(Signed order is placed on the file.)

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IN THE SUPREME COURT OF INDIA@@

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CIVIL APPELLATE JURISDICTION@@

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CIVIL APPEAL NO.9175 OF 1995@@

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M/s. J.K.Synthetics Ltd. ...Appellant(s)

versus

Commr. of Central Excise, Jaipur ...Respondent(s)

With

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C.A.No.342/2002:@@  
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We have heard learned counsel for the appellant-Revenue. This is essentially a matter of classification. The Tribunal is the best judge of classification, especially so when the decision is a decision of five Members of that bench, based upon all available material including earlier circulars of the Board and the HSN classification.

The civil appeal is dismissed.

C.A.Nos.9175/95, 4215/1997, 4192-96/2000 & 2872/2001:@@  
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Having regard to the fact that we have dismissed the appeal against the decision of the Tribunal in the case ...2/-

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of Commissioner of Central excise vs. M/s. Luminous@@  
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Electronics (P) Ltd. (Civil Appeal No.342/2002), which@@  
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decision we approve, these appeals must be allowed.

Order accordingly.

All available refunds shall be made within a period of eight weeks.

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(D.M. DHARMADHIKARI)@@  
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New Delhi,@@  
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April 04, 2002. @@  
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