

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S). 4769-4774/2007

COMMR.OF CENTRAL EXCISE, DELHI-III

Appellant(s)

VERSUS

M/S BOSCH CHASSIS SYSTEMS INDIA LTD.

Respondent(s)

WITH

C.A. No. 4778-4779/2007

O R D E R

C.A. No. 4771/2007

Application for amendment of Cause Title is allowed.

C.A. No. 4769-4774/2007

In these appeals, the Revenue has questioned the validity of order passed by the High Court dismissing the appeals of the Revenue on the ground that such appeals are not maintainable under Section 35G of the Central Excise Act. The order of the High Court appears to be correct. In any case, the Revenue has also filed appeals directly to this Court challenging the order of the Tribunal which was challenged before the High Court. For these reasons, these appeals are dismissed.

C.A. No. 4778-4779/2007

The question that is raised for consideration is as to whether the clearance of individual components by Maruti Udyog Ltd. as "CAR KIT" is liable for payment of excise duty @ 40% or @ 16%. It is not necessary to go into this question as we find that since Maruti Udyog Ltd. had paid excise duty @ 40%, the issue becomes tax neutral.

These appeals are, accordingly, dismissed on this ground alone.

.....J.
[A.K. SIKRI]

.....J.
[ROHINTON FALI NARIMAN]

NEW DELHI;
OCTOBER 13, 2015

ITEM NO.111

COURT NO.14

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). 4769-4774/2007

COMMR.OF CENTRAL EXCISE, DELHI-III

Appellant(s)

VERSUS

M/S BOSCH CHASSIS SYSTEMS INDIA LTD.

Respondent(s)

(with appln. (s) for permission to file additional documents and exemption from filing legible copies of dim annexures and amendment of cause title.)

WITH

C.A. No. 4778-4779/2007

(With Office Report)

Date : 13/10/2015 These appeals were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE A.K. SIKRI
HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s) Mr. K. Radhakrishnan, Sr. Adv.
Mr. Rupesh Kumar, Adv.
Ms. Shirin Khajuria, Adv.
Mr. B. Krishna Prasad, Adv.

For Respondent(s) Mr. V. Sridharan, Sr. Adv.
Mr. M.P. Devanath, Adv.
Mr. Hemant Bajaj, Adv.
Mr. Aditya Bhattacharya, Adv.
Mr. Anandh K. Adv.

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

The Civil Appeals are dismissed in terms of the signed order.

Interlocutory Application(s) pending, if any, stands disposed of accordingly.

(Ashwani Thakur)

COURT MASTER

(Signed order is placed on the file)

(Renu Diwan)

COURT MASTER