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C.A.No. 8548-8550 OF 1997  
IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION  
CIVIL APPEAL NOS.8548-8550/1997

M/s Tecsun Rubber Products  
...  
Appellant

VERSUS

Commr. Of Central Excise, Cochin  
...  
Respondent

WITH  
CIVIL APEAL No.5811/1998

O R D E R

The tribunal noticed that in the preceding year the aggregate value of clearances had exceeded the limit of 250 m tons prescribed under the Notification 56/88-CE on the basis that the exclusion for aggregate value purpose prescribed under Explanation II is not applicable to the aggregate quantum of clearances.

The Explanation II in the Notification 56/88-CE dated 1.3.88(Central Excise Tariff 1989-90) clearly sets out that for the purpose of computing the aggregate value of clearances under this notification and by any other notification

the clearances of any excisable goods which are exempted from the whole of the duty of excise leviable thereon by any other notification shall not be taken into account. It is not very clear from the order of the tribunal as to whether the tribunal reads the parameters into the notification to hold that the larger units by doing job work should not be allowed to have the benefit intended for a smaller unit. In this view of the matter, we set aside the order made by the tribunal by holding that the aggregate value of clearances need not be taken note of for the purpose of the Notification 56/88 and give appropriate reliefs. The department will now give consequential effect to this order. The appeals are allowed accordingly.

.....J.  
( S. RAJENDRA BABU )

.....J.  
( G.P. MATHUR )  
New Delhi,  
November 27, 2003.

ITEM No.105

Court No. 2

SECTION -III

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

Civil Appeal Nos.8548-8550/1997

M/s Tecsun Rubber Products

Appellant(s)

VERSUS

Commr. Of Central Excise, Cochin  
(With office report)  
With C.A.No.5811/1998

Respondent (s)

Date: 27.11.2003 :This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S. RAJENDRA BABU  
HON'BLE MR. JUSTICE G.P. MATHUR

For Appellant (s)Mr. V. Lakshmikumaran, Adv.  
Mr. V. Balachandran, Adv.

For Respondent (s) Mr. L. Nageswara Rao, ASG  
Mr. S. Ravindra Bhat, Adv.  
Mr. B.K. Prasad, Adv.

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

Appeals are allowed in terms of the signed order.

( Meenu Sethi )  
Court Master

(Radha R. Bhatia)  
Court Master

Signed order is placed on the file

ITEM No.105

Court No. 2

SECTION -III

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.8548-8550/1997

Appellant(s)

VERSUS

Respondent (s)

Date: :This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S. RAJENDRA BABU  
HON'BLE MR. JUSTICE G.P. MATHUR

For Appellant (s)Mr. Raghavan Vasudevan, Adv.  
(Mentioned by)

For Respondent (s) Mr. E.C.Vidyasagar, Adv.

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

( Meenu Sethi )  
Court Master

(Radha Rani Bhatia)  
Court Master

Mentioning slip is attached.  
Matter is shown as item No. 3 in Court No.2 for 2.12.2003.