

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S). 3570/2006

COMMISSIONER OF CUSTOMS (P),
JAMNAGAR

APPELLANT(S)

VERSUS

TORRENT POWER AEC LTD.

RESPONDENT(S)

WITH

C.A. No. 164-165/2011, C.A. No. 5842/2011, C.A. No.
4294-95/2008, C.A. No. 3554/2012 & C.A. NO. 5309-5310/2012

O R D E R

The issue raised in these appeals viz. whether the demurrage charges can form part of assessable value, has already been decided in C.A. Nos. 2691-2728 of 2009 titled as "Commissioner of Central Excise, Mangalore vs. M/s. Mangalore Refinery & Petrochemicals Ltd. by our order dated 27.08.2015 in favour of the assessee thereby confirming the order of the Tribunal. Following that order these appeals are also dismissed.

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

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

NEW DELHI;
SEPTEMBER 1, 2015.

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). 3570/2006

COMMNR. OF CUSTOMS (P), JAMNAGAR

Appellant(s)

VERSUS

TORRENT POWER AEC LTD.

Respondent(s)

(with office report)

WITH

C.A. No. 164-165/2011

(With C.A. No. 5842/2011

(With Office Report)

Date : 01/09/2015 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)

Ms. Pinky Anand, ASG
Mr. Yashank Adhiyaru, Sr. Adv.
Ms. Snidha Mehra, Adv.
Ms. Nisha Bagchi, Adv.
Mr. Rajiv Nanda, Adv.
Mr. B. Krishna Prasad, Adv.

For Respondent(s)

Mr. S. Udaya Kumar Sagar, Adv.
Ms. Bina Madhavan, Adv.
Ms. Shrinjan Khosla, Adv.
M/s. Lawyer S Knit & Co, Adv.Mr. M. P. Devanath, Adv.
Mr. Vivek Sharma, Adv.
Ms. Charanya L., Adv.
Mr. Anandh K., Adv.
Mr. Aditya Bhattacharya, Adv.
Mr. R. Ramchandran, Adv.Mr. K. R. Sasiprabhu, Adv.
Ms. Somiran Sharma, Adv.
Mr. Vishnu Sharma, Adv.
Ms. Shilpa Balani, Adv.
Mr. Aswin Dave, Adv.

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

C.A. No. 4294-95/2008, C.A. No. 3554/2012 & C.A. NO.
5309-5310/2012 are taken on board.

The appeals are dismissed in terms of the signed
order.

(Ashwani Thakur)
COURT MASTER

(Renu Diwan)
COURT MASTER

(Signed order is placed on the file)