

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 5029 OF 2005

M/S. ANDHRA SUGARS LTD. ... Appellant

VERSUS

COMMISSIONER OF CUSTOMS, CHENNAI ... Respondent

O R D E R

We find that the authorities below have arrived at the finding of fact that the appellant-assessee had only undertaken "capacity expansion" of the existing unit and "not modernisation" and therefore, it could not get the benefit of Notification No. 21/2002 which, at the relevant time, require that the unit be modernised, if the benefit of said Notification is to be taken. We also agree with the opinion of the Customs, Excise and Service Tax Appellate Tribunal that subsequent amendment in the said Notification whereby capacity expansion was also included, would be prospective only as it was not clarificatory in nature. We, thus, find no merit in this appeal which is, accordingly, dismissed.

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

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

New Delhi;
May 15, 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). 5029/2005

M/S. ANDHRA SUGARS LTD.

Appellant(s)

VERSUS

COMMISSIONER OF CUSTOMS, CHENNAI

Respondent(s)

Date : 15/05/2015 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI

HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s)

Mr. M. G. Ramachandran, Adv.

Mr. K. V. Mohan, Adv.

Ms. Ranjita Ramachandran, Adv.

For Respondent(s)

Mr. K. Radhakrishnan, Adv.

Ms. Nisha Bagchi, Adv.

Ms. B. Sunita Rao, Adv.

Ms. Sujeeta Srivastava, Adv.

Ms. Pooja Sharma, Adv.

Ms. Neelam, Adv.

Mr. Anurag, Adv.

Mr. B. Krishna Prasad, Adv.

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

The appeal is dismissed in terms of the signed order.

(Nidhi Ahuja)
COURT MASTER(Suman Jain)
COURT MASTER

[Signed order is placed on the file.]