

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S). 5863-5865/2005

C.C.E., BHOPAL, ETC.

APPELLANT(S)

VERSUS

M/S. DIAMOND CEMENT, ETC.

RESPONDENT(S)

WITH

C.A. No. 2754/2006

C.A. No. 382/2008

C.A. No. 463/2008

O R D E R

In these cases, CESTAT, in the impugned judgment and final order, has relied upon its earlier judgment in the case of L.H. Sugar Factories Ltd. v. CCE reported in 2004 (165) ELT 161 and the appeal thereagainst, preferred by the Department has also since been dismissed, which was reported in 2006 (3) S.T.R. 715 (S.C.).

In view of the above, the appeal filed by the revenue is dismissed and the appeals filed by the assessee are allowed.

.....J.  
(A.K. SIKRI)

.....J.  
(ROHINTON FALI NARIMAN)

NEW DELHI,  
JULY 15, 2015



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

The appeal filed by the revenue is dismissed and the  
appeals filed by the assessee are allowed in terms of the  
signed order.

(VINOD KR.JHA)  
COURT MASTER

(SUMAN JAIN)  
COURT MASTER

(Signed order is placed on the file)