

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.).

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Signature Not Verified

Digitally signed by  
Vinod Kumar  
Date: 2015.07.16  
17:02:30 IST  
Reason:

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

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(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  
(With Office Report)

C.A. No. 382/2008  
(With Office Report)

C.A. No. 463/2008  
(With Office Report)

Date : 15/07/2015 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. Radhakrishna, Sr. Adv.  
   Mr.    Arijit Prasad, Adv.  
   Ms.    Aruna Gupta, Adv.  
   Ms.    Rashmi Malhotra, Adv.  
   Mr.    B. Krishna Prasad, Adv.  
  
   Mr. M. P. Devanath, Adv.

For Respondent(s)            Mr.    V. Lakshmikumaran, Adv.  
   Mr.    M. P. Devanath, Adv.  
   Mr.    Vivek Sharma, Adv.  
   Ms.    L. Charanaya, Adv.  
   Mr.    R. Ramchandran, Adv.  
   Mr.    Aditya Bhattacharya, Adv.  
   Mr.    Hemant Bajaj, Adv.  
   Mr.    Anandh K., Adv.  
   Mr.    Ambarish Pandey, Adv.

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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)