C.A.No. 154 OF 2000
.UP 10 2; Draft, smtst; -n -PA4 -dFX-NORMAL -y -e; dumbp
L.......T.......T.......T.......T.......T.......T.......T.......T....R
L.......T.......T.......T.......T.......T.......T.......T.......T....R

ITEM No.109 COURT No. 1 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. 154 of 2000@@
CCCCCCCCCCCCCCCCCCCCCCCCCCCC

Commissioner of Customs, Chennai Appellant

VERSUS

M/s. Cine Land Respondent

(With office report)

Date : 20/03/2002 This appeal was called on for hearing today.

CORAM :
HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE N. SANTOSH HEGDE
HON'BLE MR. JUSTICE ARIJIT PASAYAT

For Appellant (s): Mr. Jaideep Gupta,Adv.
Mr. B. Krishna Prasad,Adv.

For Respondent(s) Mr. Joseph Vellapally,Sr.Adv.
Mr. R. Sudhakar,Adv.
Mr. Senthil Jagadeesan,Adv.
Mr. V. Balachandran,Adv.

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

......L......I..T.......T.......T.......T.......T.....T....J

Heard Mr. Jaideep Gupta, learned counsel for the Revenue, for a while.

The civil appeal is dismissed.

No order as to costs.

(T.I. Rajput)
Court Master

(Shelly Sengupta)
Court Master

(Signed order is placed on the file)

.PA
.PL55

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

Civil Appeal No. 154 of 2000@@
CCCCCCCCCCCCCCCCCCCCCCCCCCCC

Commissioner of Customs, Chennai ...Appellant (s)

Versus˜

M/s. Cine Land ....Respondent (s)

O R D E R@@
CCCCCCCCCCCC
....L.....I.....T.....T.....T.....T.....T.....T.....J

.SP2
This is a pure question of classification. No question of law is involved. The Tribunal is the best judge of technical matters.

The civil appeal is dismissed.

No order as to costs.
.SP1

.....CJI.@@
AAAA

.....J.@@
AA
(N. Santosh Hegde)@@
AAAAAAAAAAAAAAAAAA

.....J.@@
AA
(Arijit Pasayat)@@
AAAAAAAAAAAAAAAA

New Delhi,
March 20, 2002.