

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

CIVIL APPEAL NO.7755 OF 2001

UNION OF INDIA & ANR.

Appellant (s)

VERSUS

M/S. TATA SSL LTD. & ANR.

Respondent(s)

WITH Civil Appeal NO. 7950-7951 of 2003 [With office report]  
Civil Appeal NO.6009 of 2004 |  
Civil Appeal NO.6676 of 2004 | [With prayer for interim relief  
Civil Appeal NO.7239 of 2004 | and office report];  
Civil Appeal NO.7850 of 2004 |

Date: 25/10/2007 These Appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ASHOK BHAN  
HON'BLE MR. JUSTICE H.S. BEDI  
HON'BLE MR. JUSTICE V.S. SIRPURKAR

For Appellant(s) Mr. K. Radhakrishnan, Sr. Adv.  
Mr. T.A. Khan, Adv. for  
Mr. B. Krishna Prasad, Adv. &  
Mr. Shreekant N. Terdal, Adv.

For Respondent(s) Mr. Tarun Gulati, Adv.  
Mr. Tushar Jarwal, Adv.  
Mr. Ankur Saigal, Adv.  
Mr. Gaurav Singh, Adv. for  
Ms. Bina Gupta, Adv.

Mr. Alok Yadav, Adv.  
Mr. Manish Panda, Adv.  
Mr. M.P. Devanath, Adv.  
Mr. Rajesh Kumar, Adv.

Mr. Praveen Kumar, Adv.  
Mr. Vinay Garg, Adv.

UPON hearing counsel the Court made the following  
ORDER

The appeals are dismissed in terms of the signed order leaving  
the parties to bear their own costs.

(Subhash Chander) (Kanwal Singh)  
Court Master Court Master

[Signed order is placed on the file]  
IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.7755 OF 2001

Union of India & Anr.

.....Appellants

Versus

M/s. Tata SSL Ltd. & Anr.

.....Respondents

WITH

ORDER

The point in dispute in the present appeals is as to whether the pre-deposit made as a condition precedent for the hearing of the appeals under the Central Excise Act, 1944 was, on the assessee being ultimately successful, refundable to the assessee with interest. The said point is concluded by a judgment of this Court in the case of Commissioner of Central Excise, Hyderabad v. I.T.C. Ltd. (2005) 179 ELT 15 decided on 02nd December 2004. Moreover, subsequent to the said judgment, the Central Board of Excise & Customs has also issued a circular bearing No.802/35/2004-CX dated 08th December 2004 allowing payment of interest on delayed refund of amount of pre-deposit.

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C.A NO.7755 OF 2001 etc. .... (Contd.)

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In view of what has been stated above, these appeals are dismissed leaving the parties to bear their own costs.

Sd/-

.....J.  
[ASHOK BHAN]

Sd/-

.....J.  
[H.S. BEDI]

Sd/-

.....J.  
[V.S. SIRPURKAR]

New Delhi.  
October 25, 2007.