

**IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION**

CIVIL APPEAL NO. 7572 OF 2009

UNION OF INDIA & ORS.

APPELLANT(S)

VERSUS

M/S RAYMOND LIMITED & ANR.

RESPONDENT(S)

WITH

CIVIL APPEAL NO. 4620-4623 OF 2012

O R D E R

CIVIL APPEAL NO. 7572/2009

1. This appeal arises from the judgment and order passed by the High Court of Judicature at Bombay dated 16.06.2009 in Writ Petition No.2931 of 2008 by which the writ petition filed by the respondents herein came to be allowed, thereby declaring that the term "staple fibres"

at serial no. 10 of the Notification No. 30 of 2004 would apply to the duty paid inputs falling under Heading 55.01 to 55.04 of the CET used in the manufacture of Tops (55.06/55.07) and the said term would not be restricted to the inputs falling under Heading 55.03/55.04 only. Saying so the High Court took the view that the excise duty on Tops (55.06) manufacture from 16% duty paid Tow (55.01) would be exempt under the notification No.30 of 2004 issued in accordance with the new Tax Regime introduced on 08.07.2004.

2. We heard Mr.Raghvendra P. Shankar, the learned A.S.G. appearing for the Union of India and Mr. Arvind P. Datar, the learned senior counsel appearing for the respondents.

3. Having looked into the entire line of reasoning assigned by the High Court and also having looked into the exemption notification, we are of the view that no error, not to speak of any error law, could be said to have been committed by the High Court in passing the impugned order.

4. The Bank Guarantee furnished by the respondents shall now stand discharged.

5. In the result, this appeal fails and is hereby dismissed.

6. Pending application(s), if any, stand disposed of.

CIVIL APPEAL NOS. 4620-4623 OF 2012

In view of the order passed in Civil Appeal No.7572/2009, the instant appeals being connected matters shall also stand disposed of.

.....J.
[J.B. PARDIWALA]

.....J.
[SANDEEP MEHTA]

New Delhi
10th September, 2025.

ITEM NO.102

COURT NO.6

SECTION IX

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). 7572/2009

UNION OF INDIA & ORS.

Appellant(s)

VERSUS

M/S RAYMOND LIMITED & ANR.

Respondent(s)

WITH

C.A. No. 4620-4623/2012 (IX)

Date : 10-09-2025 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE SANDEEP MEHTA

For Appellant(s) :

Mr. Mukesh Kumar Maroria, AOR
Mr. Raghvendra P Shankar, A.S.G.
Ms. Pallavi Mishra, Adv.
Ms. Astha Singh, Adv.
Mr. Gaurang Bhushain, Adv.
Mr. Navanjay Mahapatra, Adv.
Mr. G.s Makker , Aor, Adv.

For Respondent(s) :

Mr. Arvind P Datar, Sr. Adv.
Mr. Kumar Visalaksh, Adv.
Mr. Gopal Mundhra, Adv.
Mr. Prabhat Chaurasia, Adv.
Mr. Jasdeep Singh Dhillon, Adv.
Mr. Anirudh Jamwal, Adv.

Ms. Kenisha Savla, Adv.
Mr. Rahul Gupta, AOR
Ms. Swati Agrawal, Adv.

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

CIVIL APPEAL NO. 7572/2009

1. The appeals is dismissed in terms of the signed order which is placed on the file.
2. Pending application(s), if any, stands disposed of.

CIVIL APPEAL NOS. 4620-4623 OF 2012

In view of the order passed in Civil Appeal No.7572/2009, the instant appeals being connected matters shall also stand disposed of.

(CHANDRESH)
ASTT. REGISTRAR-cum-PS

(Signed order is placed on the file)

(POOJA SHARMA)
COURT MASTER (NSH)