

Jm

C.A.No. 1564 OF 1999
ITEM No.101(Part-Heard)

Court No.5

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.1564/1999

COMMNR. OF CENT. EXCISE, N.D.

Appellant (s)

VERSUS

M/S. HERO HONDA MOTORS LTD.

Respondent (s)

(With appln.(s) for stay and permission to place addl. documents on record and with office report),

With I.A. No.4/2005 (with appln.(s) for exemption from filing better copies of additional documents)

Date : 13/04/2005 This Appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.N. VARIAVA
HON'BLE DR. JUSTICE AR. LAKSHMANAN
HON'BLE MR. JUSTICE S.H. KAPADIA

For Appellant (s)Mr. A. Subba Rao, Adv.

Mr. V. Ramasubramaniam, Adv.

Mr. Tufail Ahmed Khan, Adv.

Mr. Rupesh Kumar, Adv.

Mr. P. Parmeswaran, Adv.

Mr. B. Krishna Prasad, Adv.

For Respondent(s)Mr. S. Ganesh, Sr. Adv.

Mr. P.A.S. Rao, Adv.

Mr. P.K. Ram, Adv.

Mr. D.N. Mishra, Adv.

UPON hearing counsel the Court made the following

O R D E R

The Appeal stands disposed of in terms of the signed order.

(K.K. Chawla)

Court Master

(Anand Singh)

Court Master

[Signed reportable order is placed on the file]

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL Nos.6064-6065 OF 1999

COMMNR. OF CENT. EXCISE, JAIPUR (RAJASTHAN)

Appellant (s)

VERSUS

M/S. RURAL ENGG. CO. PVT. LTD.

Respondent (s)

O R D E R

These Appeals are against the Judgment of the Customs, Excise and Gold (Control) Appellate Tribunal (in short "CEGAT"), New Delhi dated 3rd August, 1999.

The question is, whether the interest accrued on advances taken from the customers is to be included in the value of the goods supplied? Very fairly it is admitted that there is no proof that taking of the advances had any influence in reducing the price or that the advances taken were used as a working capital. This case is, therefore, covered by the ratio laid down by this Court in the case of Metal Box India Ltd. v. Collector of Central Excise, Madras reported in 1995 (75) E.L.T. 449 (S.C.)
In these circumstances, we see no reason to interfere. The Appeals stand dismissed. There will be no order as to costs.

.....J.
[S.N. VARIAVA]

.....J.
[Dr. AR. LAKSHMANAN]

.....J.
[S.H. KAPADIA]
New Delhi.
April 13, 2005.

ITEM No.101(Part-Heard)

Court No.5

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 Nos.6064-6065 OF 1999

COMMNR. OF CENT. EXCISE, JAIPUR (RAJASTHAN) Appellant (s)

VERSUS

M/S. RURAL ENGG. CO. PVT. LTD. Respondent (s)

(With appln.(s) for ex-parte stay and with office report)

Date : 13/04/2005 These Appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.N. VARIAVA
HON'BLE DR. JUSTICE AR. LAKSHMANAN
HON'BLE MR. JUSTICE S.H. KAPADIA

For Appellant (s)Mr. A. Subba Rao, Adv.
Mr. V. Ramasubramaniam, Adv.
Mr. Tufail Ahmed Khan, Adv.
Mr. Rupesh Kumar, Adv.
Mr. P. Parmeswaran, Adv.
Mr. B. Krishna Prasad, Adv.

For Respondent(s) Ex-parte.

UPON hearing counsel the Court made the following

O R D E R

The Appeals stand dismissed in terms of the signed order. There will be no order as to costs.

(K.K. Chawla)
Court Master

(Anand Singh)
Court Master

[Signed order is placed on the file]

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL Nos.6711-6712 OF 1999

COMMNR. OF CENT. EXCISE, MEERUT Appellant (s)

VERSUS

M/S. METAMECH ENGINEERS (P) LTD.

Respondent (s)

O R D E R

These Appeals are against the Judgment of the Customs, Excise and Gold (Control) Appellate Tribunal (in short "CEGAT"), New Delhi dated 12th May, 1999.

The question is, whether the interest accrued on advances taken from the customers is to be included in the value of the goods supplied? Very fairly it is admitted that there is no proof that taking of the advances had any influence in reducing the price or that the advances taken were used as a working capital. This case is, therefore, covered by the ratio laid down by this Court in the case of Metal Box India Ltd. v. Collector of Central Excise, Madras reported in 1995 (75) E.L.T. 449 (S.C.) In these circumstances, we see no reason to interfere. The Appeals stand dismissed. There will be no order as to costs.

.....J.
[S.N. VARIAVA]

.....J.
[Dr. AR. LAKSHMANAN]

.....J.
[S.H. KAPADIA]
New Delhi.
April 13, 2005.

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

CIVIL APPEAL Nos.6711-6712 OF 1999

COMMNR. OF CENT. EXCISE, MEERUTAppellant (s)

VERSUS

M/S. METAMECH ENGINEERS (P) LTD.

Respondent (s)

(With office report)

Date : 13/04/2005 These Appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.N. VARIAVA
HON'BLE DR. JUSTICE AR. LAKSHMANAN
HON'BLE MR. JUSTICE S.H. KAPADIA

For Appellant (s)Mr. A. Subba Rao, Adv.
Mr. V. Ramasubramaniam, Adv.
Mr. Tufail Ahmed Khan, Adv.
Mr. Rupesh Kumar, Adv.
Mr. P. Parmeswaran, Adv.
Mr. B. Krishna Prasad, Adv.

For Respondent(s)Mr. Ashok Kumar Singh, Adv.

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

The Appeals stand dismissed in terms of the signed order. There will be no order as to costs.

(K.K. Chawla)
Court Master

(Anand Singh)
Court Master

[Signed order is placed on the file]

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL No.6196 OF 1999

COMMNR. OF CENT. EXCISE, JAIPURAppellant (s)

VERSUS

M/S. FRIENDS ENGINEERING WORKS

Respondent (s)

O R D E R

This Appeal is against the Judgment of the Customs, Excise and Gold (Control) Appellate Tribunal (in short "CEGAT"), New Delhi dated 1st July, 1999.

The question is, whether the interest accrued on advances taken from the customers is to be included in the value of the goods supplied. In this case, the Respondent was supplying tailor made goods to different customers. This is the reason why the prices varied from customer to customer. Very fairly it is admitted that there is no proof that the taking of the advances had any influence in reducing the price or that the advances taken was used as a working capital. This case is, therefore, covered by the ratio laid down by this Court in the case of Metal Box India Ltd. v. Collector of Central Excise, Madras reported in 1995 (75) E.L.T. 449 (S.C.)

In these circumstances, we see no reason to interfere. The Appeal stands dismissed. There will be no order as to costs.

.....J.
[S.N. VARIAVA]

.....J.
[Dr. AR. LAKSHMANAN]

.....J.
[S.H. KAPADIA]
New Delhi.
April 13, 2005.

ITEM No.101(Part-Heard)

Court No.5

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.6196 OF 1999

COMMR. OF CENT. EXCISE, JAIPUR Appellant (s)

VERSUS

M/S. FRIENDS ENGINEERING WORKS

Respondent (s)

(With office report)

Date : 13/04/2005 This Appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.N. VARIAVA
HON'BLE DR. JUSTICE AR. LAKSHMANAN
HON'BLE MR. JUSTICE S.H. KAPADIA

For Appellant (s) Mr. A. Subba Rao, Adv.
Mr. V. Ramasubramaniam, Adv.
Mr. Tufail Ahmed Khan, Adv.
Mr. Rupesh Kumar, Adv.
Mr. P. Parmeswaran, Adv.
Mr. B. Krishna Prasad, Adv.

For Respondent(s) Ex-parte.

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

The Appeal stands dismissed in terms of the signed order. There will be no order as to costs.

(K.K. Chawla)
Court Master

(Anand Singh)
Court Master

[Signed order is placed on the file]

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL No.220 OF 2000

COMMNR. OF CENT. EXCISE, JAIPUR-II Appellant (s)

VERSUS

M/S. LAXMI ENGINEERING WORKS, UDAIPUR Respondent (s)

O R D E R

This Appeal is against the Judgment of the Customs, Excise and Gold (Control) Appellate Tribunal (in short "CEGAT"), New Delhi dated 23rd August, 1999.

The question is, whether the interest accrued on advances taken from the customers is to be included in the value of the goods supplied? Very fairly it is admitted that there is no proof that taking of the advances had any influence in reducing the price or that the advances taken were used as a working capital. This case is, therefore, covered by the ratio laid down by this Court in the case of Metal Box India Ltd. v. Collector of Central Excise, Madras reported in 1995 (75) E.L.T. 449 (S.C.)

In these circumstances, we see no reason to interfere. The Appeal stands dismissed. There will be no order as to costs.

.....J.
[S.N. VARIAVA]

.....J.
[Dr. AR. LAKSHMANAN]

.....J.
[S.H. KAPADIA]
New Delhi.
April 13, 2005.

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.220 OF 2000

COMMNR. OF CENT. EXCISE, JAIPUR-II Appellant (s)

VERSUS

M/S. LAXMI ENGINEERING WORKS, UDAIPUR Respondent (s)

(With office report)

Date : 13/04/2005 This Appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.N. VARIAVA
HON'BLE DR. JUSTICE AR. LAKSHMANAN
HON'BLE MR. JUSTICE S.H. KAPADIA

For Appellant (s) Mr. A. Subba Rao, Adv.
Mr. V. Ramasubramaniam, Adv.
Mr. Tufail Ahmed Khan, Adv.
Mr. Rupesh Kumar, Adv.
Mr. P. Parmeswaran, Adv.
Mr. B. Krishna Prasad, Adv.

For Respondent(s) Ex-parte.

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

The Appeal stands dismissed in terms of the signed order. There will be no order as to costs.

(K.K. Chawla)
Court Master

(Anand Singh)
Court Master

[Signed order is placed on the file]

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL No.278 OF 2001

COMMNR. OF CENT. EXCISE, MUMBAI-III Appellant (s)

VERSUS

M/S. TEMA INDIA LTD., THANE Respondent (s)

O R D E R

This Appeal is against the Judgment of the Customs, Excise and Gold (Control) Appellate Tribunal (in short "CEGAT"), dated 29th March, 2000.

The question is, whether the interest accrued on advances taken from the customers is to be included in the value of the goods supplied? Very fairly it is admitted that there is no proof that taking of the advances had any influence in reducing the price or that the advances taken were used as a working capital. This case is, therefore, covered by the ratio laid down by this Court in the case of Metal Box India Ltd. v. Collector of Central Excise, Madras reported in 1995 (75) E.L.T. 449 (S.C.) In these circumstances, we see no reason to interfere. The Appeal stands dismissed. There will be no order as to costs.

.....J.
[S.N. VARIAVA]

.....J.
[Dr. AR. LAKSHMANAN]

.....J.
[S.H. KAPADIA]
New Delhi.
April 13, 2005.

ITEM No.101(Part-Heard)

Court No.5

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.278 OF 2001

COMMN. OF CENT. EXCISE, MUMBAI-III Appellant (s)

VERSUS

M/S. TEMA INDIA LTD., THANE

Respondent (s)

(With office report)

Date : 13/04/2005 This Appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.N. VARIAVA
HON'BLE DR. JUSTICE AR. LAKSHMANAN
HON'BLE MR. JUSTICE S.H. KAPADIA

For Appellant (s) Mr. A. Subba Rao, Adv.

Mr. V. Ramasubramaniam, Adv.

Mr. Tufail Ahmed Khan, Adv.

Mr. Rupesh Kumar, Adv.

Mr. P. Parmeswaran, Adv.

Mr. B. Krishna Prasad, Adv.

For Respondent (s) Ex-parte.

UPON hearing counsel the Court made the following

O R D E R

The Appeal stands dismissed in terms of the signed order. There will be no order as to costs.

(K.K. Chawla)
Court Master

(Anand Singh)
Court Master

[Signed order is placed on the file]