

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. 6454 OF 2000

COMMNR. OF CENTRAL EXCISE, NEW DELHI

Appellant (s)

VERSUS

M/S. MARUTI UDYOG LTD.

Respondent(s)

(With appln. for stay and office report )

WITH Civil Appeal NO. 1102-1103 of 2001

(With office report)

Civil Appeal NO. 3408 of 2001

(With office report)

Civil Appeal NO. 5003 of 2004

(With appln.for stay and office report)

Civil Appeal NO. 681 of 2001

(With appln.for stay and office report)

Civil Appeal NO. 7184 of 2000

(With appln.for permission to submit addl.documenta and with office report)

Civil Appeal NO. 735-737 of 2001

(With appln.for permission to place addl.documents on record & office report)

Civil Appeal NO. 738 of 2001

(With office report)

Date: 22/03/2006 This Appeal was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE RUMA PAL

HON'BLE MR. JUSTICE B.N. SRIKRISHNA

HON'BLE MR. JUSTICE DALVEER BHANDARI

For Appellant(s) Mr. Rajeev Dutta, Sr.Adv.

Mr.Rupesh Kumar, Adv.

Mr. T.A. Khan, Adv.

Mr. Vikas Bansal, Adv.

Mr. Raghunath Kapoor, Adv.

Mr. P. Parmeswaran, Adv.

For Respondent(s) Mr. Alok Yadav, Adv.

Mr. M. P. Devanath, Adv.

Mr. D. N. Mishra, Adv.

Mr. B. K. Satija, Adv.

UPON hearing counsel the Court made the following

O R D E R

The civil appeals are dismissed.

(Usha Bhardwaj)

(Madhu Saxena)

Court Master

Court Master

Signed order is placed on the file.

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 6454 OF 2000

COMMNR. OF CENTRAL EXCISE,

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APPELLANT

NEW DELHI

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M/S MARUTI UDYOG LTD.  
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RESP

WITH

CIVIL APPEAL NO. 681/2001

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CIVIL APPEAL NO. 5003/2004

O R D E R

The reason given by the Commissioner (Appeals) as well as by the Tribunal for rejecting the contention of the Revenue that the tool kits and jacks do not form part of the vehicles for the purposes of arriving at the assessable value of vehicles, are unexceptionable and do not call for any interference. The civil appeals are dismissed accordingly.

.....J

{ RUMA PAL }

.....J.

{ B.N. SRIKRISHNA }

.....J.

[ DALVEER BHANDARI ]

New Delhi,  
March 22, 2006.