

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S).3525/2007

COMMISSIONER OF CENTRAL EXCISE, SALEM

Appellant(s)

VERSUS

M/S. ORIENT ABRASIVES

Respondent(s)

O R D E R

Not only the tax effect is minimal, even otherwise the case is squarely covered against the Department by the Judgment of this Court in Laghu Udyog Bharthi vs. Union of India [1999(112) ELT 365(SC)]. The appeal is, accordingly, dismissed.

.....J.
[A.K. SIKRI]

.....J.
[ROHINTON FALI NARIMAN]

NEW DELHI;
OCTOBER 07, 2015

Signature Not Verified

Digitally signed by
ASHWANI KUMAR
Date: 2015.10.10
12:31:22 IST
Reason:
ITEM NO.109

COURT NO.14

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(s). 3525/2007

COMMISSIONER OF CENTRAL EXCISE, SALEM

Appellant(s)

VERSUS

M/S. ORIENT ABRASIVES

Respondent(s)

Date : 07/10/2015 This appeal was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE A.K. SIKRI
HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s) Mr. Arijit Prasad, Adv.
 Ms. Sushma Manchanda, Adv.
 Mr. Manish Sharma, Adv.
 Mr. Prenoy R. Adv.
 Mr. B. Krishna Prasad, Adv.

For Respondent(s) Mr. Himanshu Shekhar, Adv.

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

The Civil Appeal is dismissed in terms of the signed order.

Interlocutory Application(s) pending, if any, stands disposed
of accordingly.

(Ashwani Thakur)
COURT MASTER

(Renu Diwan)
COURT MASTER

(Signed Order is placed on the file)