

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
CIVIL APPEAL NO. 5566 OF 2004

M/S. THE EXECUTIVE ENGINEER ... Appellant
VERSUS
COMMNR. OF CENTRAL EXCISE, PUNE ... Respondent

O R D E R

The only issue raised in this appeal pertains to the extended period of limitation that was invoked by the Department relying upon the proviso to Section 11A of the Central Excise Act.

On going through the orders of the adjudicating authority which has been upheld by the Customs, Excise and Service Tax Appellate Tribunal as well, we find that there was misstatement/ suppression of facts and therefore, the Department was justified in invoking the extended period of limitation. Finding no merit in this appeal, the same is, accordingly, dismissed.

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

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

New Delhi;
May 05, 2015.

Signature Not Verified

Digitally signed by
Meenakshi Kohli
Date: 2015.05.16
10:16:17 IST
Reason:

ITEM NO.103

COURT NO.13

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). 5566/2004

M/S. THE EXECUTIVE ENGINEER

Appellant(s)

VERSUS

COMMNR. OF CENTRAL EXCISE, PUNE

Respondent(s)

(with appln. (s) for stay and office report)

Date : 05/05/2015 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. Makrand D. Adhikari, Adv.
Mr. Braj K. Mishra, Adv.
Mr. Rakesh Kumar, Adv.
Mr. Vijay Kumar, Adv.
Mr. Siddharth Arya, Adv.
Mr. Rajesh Kumar, Adv.

For Respondent(s)

Mr. Rupesh Kumar, Adv.
Mrs. Sunita Rani Singh, Adv.
Mr. B. Krishna Prasad, Adv.

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

The appeal is dismissed in terms of the signed order.

(Nidhi Ahuja)
COURT MASTER

(Suman Jain)
COURT MASTER

[Signed order is placed on the file.]