

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. 9806 OF 2011

COMMR.OF CUSTOMS(IMPORTS) MUMBAI Appellant (s)

VERSUS

HURKISONDAS NURROTUMDAS HOSPITAL & R.C. Respondent(s)  
(With appln(s) for stay and office report)

WITH

Civil Appeal NO. 9807 of 2011  
(With office report)

Date: 05/11/2012 These Appeals were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE D.K. JAIN  
HON'BLE MR. JUSTICE MADAN B. LOKUR

For Appellant(s) Mr. V. Shekhar, Sr. Adv.  
Mr. Harish Chandra, Sr. Adv.  
Mr. Vishal Saxena, Adv.  
Ms. Shavita Chaudhary, Adv.  
Ms. Deepakshi Jain, Adv.  
Mr. Jatin Rajput, Adv.  
Mr. T.M. Singh, Adv.  
Mr. B. Krishna Prasad, Adv.

For Respondent(s) Mr. Harish N. Salve, Sr. Adv.  
Mr. Tarun Gulati, Adv.  
Mr. Kishore Kunal, Adv.  
Mr. Sparsy Bhargava, Adv.  
Mr. Jaideep Patel, Adv.  
Mr. Manish Pradhan, Adv.  
Mr. Somiran Sharma, Adv.  
Mr. K.R. Sasiprabhu, Adv.

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

The appeals are dismissed in terms of the signed order with  
no order as to costs.

| (VINOD LAKHINA) | | (KUSUM GULATI) |  
| COURT MASTER | | COURT MASTER | |

(SIGNED ORDER IS PLACED ON THE FILE)

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION  
CIVIL APPEAL NO. 9806 OF 2011

COMMISSIONER OF CUSTOMS (IMPORTS),  
MUMBAI ...APPELLANT

VERSUS

HURKISONDAS NURROTUMDAS HOSPITAL &  
RESEARCH CENTRE, MUMBAI ...RESPONDENT

WITH  
CIVIL APPEAL NO.9807 OF 2011  
[COMMISSIONER OF CUSTOMS (ACC), MUMBAI VERSUS SRI HARKISONDAS  
NURROTAMDAS HOSPITAL & RESEARCH CENTRE, MUMBAI]

ORDER

Admittedly, the decision of larger bench of the Customs, Excise & Service Tax Appellate Tribunal (for short "the Tribunal") in the case of BHARATH DIAGNOSTIC CENTRE versus C.C., AIR CARGO (I & G), NEW DELHI [2007 (207) ELT 113 (Tri-Bang) [Final Order No.1911/2006, dated 17th November, 2006 in Appeal No.C/395/2004], on which reliance has been placed by the Tribunal, was not challenged by the revenue and has, thus, attained finality insofar as the revenue is concerned.

In that view of the matter, no question of law arises for our consideration. The appeals are dismissed accordingly, with no order as to costs.

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(D.K. JAIN, J.)

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(MADAN B. LOKUR, J.)

NEW DELHI  
NOVEMBER 05, 2012