

SUPREME COURT OF INDIA
RECORD OF PROCEEDINGS

CIVIL APPEAL NO(s). 432 OF 2008

COMMR.OF CENTRAL EXCISE,MANGALORE.

Appellant (s)

VERSUS

M/S MANGALORE REFINERY & PETRO.CHEM.LTD.

Respondent(s)

(With appln(s) for stay,exemption from filing legible copies of annexures,permission to file additional documents and with office report)

Date: 01/10/2008 This Appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA
HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

For Appellant(s) Mr. Ashok Bhan, Adv.
Mr. Sanjeev K. Bhardwaj, Adv.
Mr. B. Krishna Prasad,Adv.

For Respondent(s) Mr. V. Lakshmikumaran, Adv.
Mr. Alok Yadav, Adv.
Mr. Mr. M.P. Devanath,Adv.

UPON hearing counsel the Court made the following
ORDER

The Civil Appeal is dismissed with no order as to costs.

(S. Thapar)
PS to Registrar

(Vijay Dhawan)
Court Master

The signed order is placed on the file.
IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.432 OF 2008

COMMR. OF CENTRAL EXCISE, MANGALORE

...APPELLANT (S)

VERSUS

M/S MANGALORE REFINERY & PETROCHEMICALS LTD.
RESPONDENT(S)

...

ORDER

Having heard learned counsel on both sides, we are of the view that the issue involved in this case is squarely covered by the Circular issued by Central Board of Excise & Customs, New Delhi, bearing No. 563/59/2000-CX, dated 21st December, 2000 (at page 67 of Volume-I) which circular is binding on the Department.

Hence, this Civil Appeal stands dismissed with no order as to costs.

.....J.
[S.H. KAPADIA]

New Delhi,
October 01, 2008

.....J
[B. SUDERSHAN REDDY]