

§
C.A.No. 7696 OF 1997
IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
CIVIL APPEAL NO.7696/1997

Special Prints Ltd., Surat through
Director
...
Appellant

VERSUS

Commissioner of Central Excise & Customs, Surat
...
Respondent

O R D E R

A Show-cause notice was issued by the Assistant Collector of Central Excise, Surat regarding the products manufactured by the appellant on behalf of merchant manufacturers, namely:

- "(i) Vereli Textile Industries, Surat.
- (ii) Garden Silk Mills, Surat.
- (iii) Surat Textile Mills, Surat.

and clearing the goods i.e. M.M.F.of different varieties in two patterns i.e. (i) Lump form (ii) cut form."

In the said Show-cause notice the assessing authority did not take note of the situation considered by the tribunal in this case; whether the assessable value should include the

value of the grey cloth in the hands of the processor, the value of the job work done and manufacturing expenses of the processor and his profit or the value of the grey cloth in hands of the processor should refer to the value of the full metre length of grey fabrics received by the processor from his customer and not the cost of grey fabrics in the hands of the processor. None of the authorities has considered that the appellant had no opportunity to put forth his case in this regard. In that view of the matter we set aside the order made by the assessing authority as affirmed by the appellate authority and remit the matter to the assessing authority for fresh consideration. The appellant shall treat this part of our order as part of the Show-cause notice issued to him. The appellant shall appear before the authority within four weeks from today and file his objections. The appeal is allowed accordingly.

.....J.

(S. RAJENDRA BABU)

.....J.

(G.P. MATHUR)
New Delhi,
November 12, 2003.

ITEM No.113 Court No.2 SECTION -III

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

CIVIL APPEAL NO.7696/1997

Spl. Prints Ltd. Thr. Director

Appellant(s)

VERSUS

Commr. Of Cent. Excise & Customs, Gujarat

Respondent (s)

(With appln(s) for permission to file addl. Affidvits and with office report)

Date : 12.11.2003:This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S. RAJENDRA BABU

HON'BLE MR. JUSTICE G.P. MATHUR

For Appellant (s) Mr. Dushyant Dave, Sr. Adv.
Mr. P.H. Parekh, Adv.

For Respondent (s) Mr. Yashank Adhayaru, Sr. Adv.
Mr. Siddhartha Choudhary, Ad.
Mr. B.k. Prasad, Adv.

UPON hearing counsel the Court made the following

O R D E R

Learned senior advocates appearing for the parties made their submissions for some time.

The appeal is allowed in terms of the signed order.

(Meenu Sethi)
Court Master

(Om Prakash)
Court Master

Signed order is placed on the file