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C.A.No. 2423-2427 OF 1997

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ITEM No.111

COURT No. 2

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 Nos.2423-2427 of 1997@@
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Collector of Customs, Mumbai

Appellant

VERSUS

Metalman Pine Mfg. Co. Ltd.

Respondent

(With office report)

Date : 30/10/2001 These appeals were called on for hearing today

CORAM :

HON'BLE MR. JUSTICE S.P. BHARUCHA
HON'BLE MR. JUSTICE Y.K. SABHARWAL
HON'BLE MR. JUSTICE BRIJESH KUMAR

For Appellant (s) Ms. Nisha Bagchi,Adv.
Mr. B. Krishna Prasad,Adv.

For Respondent(s) Mr. Goodwill Indeevar,Adv.

Mr. V. Lakshmikumaran,Adv.
Mr. A.R. Madhav Rao,Adv.
Mr. V. Balachandran,Adv.

Mr. Joseph Vellapally,Sr.Adv.
Mr. Sunil Dogra,Adv.
Ms. Sayali Phatak,Adv.
for M/s. Suresh A. Shroff & Co.,Advs.

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

.....L.....I..T.....T.....T.....T.....T.....T.....T.....T.....J
The civil appeals are dismissed.

No order as to costs.

(T.I. Rajput)
Court Master

(Shelly Sengupta)
Court Master

(Signed order is placed on the file)

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IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

Civil Appeal Nos.2423-27 of 1997@@
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Collector of Customs, Mumbai ...Appellant (s)

Versus~

Metalman Pine Mfg. Co. Ltd.Respondent (s)

O R D E R@@
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....L.....I.....T.....T.....T.....T.....T.....T.....T.....J

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What is involved in these appeals is an appreciation of evidence. Having considered the same, the adjudicating authority came to a conclusion in favour of the assessee. So did the Tribunal, and it looked at a wider perspective than the Collector had done. There is nothing in the reading of the evidence by the Tribunal which indicates that its conclusion is such as could not have been arrived at reasonably on the record. We are, therefore, not inclined to interfere with the conclusion of the final fact finding authority.

The civil appeals are dismissed.
No order as to costs.

.SP1

.....J.
(S.P. Bharucha)@@
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.....J.
(Y.K. Sabharwal)@@
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.....J.
(Brijesh Kumar)@@
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New Delhi,
October 30, 2001.