

(for judgment)

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.553-554 OF 2001

M/S NORTH WEST SWITCHGEAR LTD.

Appellant(s)

VERSUS

COMMISSIONER OF CENTRAL EXCISE, NEW DELHI
)

Respondent(s)

WITH

CIVIL APPEAL NO. 4382 OF 2001

Date: 14/02/2006 These Appeals were called on for judgment today.

For Appellant(s)

in CA 553-54/01

Mr. Umesh Kumar Khaitan, Adv.

For Appellant(s)

in CA 4382/2001

Mr. R.Nedumaran, Adv.

For Respondent(s)

Mr. P.Parmeswaran, Adv.

RR-Ex-parte

Hon'ble Mr. Justice Ashok Bhan pronounced the judgment of the Bench comprising Hon'ble Mr. Justice Ashok Bhan and Hon'ble Mr. Justice Arun Kumar.

The Civil Appeal Nos. 553-554 of 2001 are dismissed.

The order passed by the Tribunal in Civil Appeal No. 4382 of 2001 in so far as the classification is concerned is confirmed but keeping in view the facts and circumstances, the penalty of Rs.10,000/- imposed on the appellants is set aside. Costs shall follow the event.

(Parveen Kr. Chawla)

Court Master

(Kanwal Singh)

Court Master

[Reportable Signed Judgment is placed on the File]