

C.A.No. 6923-6924 OF 1999

.UP 10 2; Draft, smtst; -n -PA4 -dFX-NORMAL -y -e; dumbp

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ITEM No.107

COURT No. 1

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 Nos. 6923-6924 of 1999@@  
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Continental Petroleums Limited

Appellant

VERSUS

Commissioner of Customs, Ahmedabad

Respondent

(With office report)

Date : 20/03/2002 These appeals were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE N. SANTOSH HEGDE  
HON'BLE MR. JUSTICE ARIJIT PASAYAT

For Appellant (s): Mr. V. Lakshmikumaran,Adv.  
Mr. M.P. Devnath,Adv.  
Mr. V. Balachandran,Adv.

For Respondent(s) Mr. Mukul Rohtagi,ASG.  
Ms. Vibha Datta Makhija,Adv.  
Mr. B. Krishna Prasad,Adv.

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

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Heard Mr. V. Lakshmikumaran, learned counsel for the assessee, and Mr. Mukul Rohtagi, learned Additional Solicitor General appearing for the Revenue, from 11.55 a.m. to 12.35 p.m.

The civil appeals are ordered.

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.6923-6924 of 1999@@  
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Continental Petroleums Limited ...Appellant (s)

Versus~

Commissioner of Customs, Ahmedabad ....Respondent (s)

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There are two issues involved in these appeals. One relates to classification and learned counsel for the assessee does not press it. The other issue is covered by the judgment of this Court in Hyderabad Industries Limited vs. Union of India (108 E.L.T. 321). The demand made, insofar as it relates to countervailing duty, shall stand quashed. Order on the appeals accordingly. No order as to costs.

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.....J.@@  
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(N. Santosh Hegde)@@  
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(Arijit Pasayat)@@  
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New Delhi,  
March 20, 2002.