

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.7251-7302 OF 2000

M/S. TATA CHEMICALS LTD.

Appellant (s)

VERSUS

COLLECTOR OF CENTRAL EXCISE

Respondent(s)

(With office report)

With Civil Appeal No.2988 of 2006

(With office report)

Date: 04/08/2010

These Appeals were called on for hearing today.

CORAM :

HON'BLE	THE	CHIEF JUSTICE
HON'BLE	MR.	JUSTICE B. SUDERSHAN REDDY
HON'BLE	MR.	JUSTICE K.S. RADHAKRISHNAN
HON'BLE	MR.	JUSTICE SURINDER SINGH NIJJAR
HON'BLE	MR.	JUSTICE SWATANTER KUMAR

For Appellant(s)

In CA 7251-7302/2000:

Mr.	Ravinder Narain,Adv.
Mr.	Sonu Bhatnagar,Adv.
Mr.	Ajay Aggarwal,Adv.
Ms.	Mallika Joshi,Adv.
Mr.	Rajiv Kumar Dubey,Adv.
Mr.	Gaurav Gogia,Adv.
Mr.	Rajan Narain,Adv.

In CA 2988/2006:

Mr.	V. Lakshmikumaran,Adv.
Mr.	Alok Yadav,adv.
Mr.	L. Badri Narayan,Adv.
Mr.	M.P. Devanath,Adv.

For Respondent(s)

Mr.	Goolam E. Vahanvati,AG.
Mr.	Rupesh Kumar,Adv.
Mr.	Mihir Chatterjee,Adv.
Mr.	D.D. Kamat,Adv.
Mr.	Arijit Prasad,Adv.
Mr.	Rohit Sharma,Adv.
Mr.	Nishanth Patil,Adv.
Mr.	P. Parmeswaran,Adv.

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

In view of paragraphs 12 and 17 of the judgment of Three-Judge Bench of this Court in the case of Triveni Glass Limited vs. Union of India and Ors., reported in 2005 (3) SCC 484, we are of the view that the assumption made in the referral Order dated 23rd March, 2006, to the effect that the decision of this Court in Triveni Glass Limited (supra) is in conflict with the judgment of another Bench of this Court in Mahalakshmi Glass Works (P) Limited vs. Collector of Central Excise, Bombay, reported in 1988 (Supp) SCC 601, is erroneous. On the contrary, the judgment of this Court in Triveni Glass Limited (supra) in turn follows the judgment

in Mahalakshmi Glass Works (P) Limited (supra).

For the above reasons, the Order of reference dated 23rd March, 2006, is set aside and consequently, the civil appeals will be heard by the appropriate Bench in accordance with law. All arguments on merits on both sides are kept open.

[Alka Dudeja]
A.R.-cum-P.S.

[Madhu Saxena]
Assistant Registrar