C.A.No. 6117-6118 OF 2000
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ITEM No.109 Court No. 8 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. 6117-6118/2000

Comnr. of Central Excise, Kanpur — Appellant (s)

VERSUS

M/s. Hindustan Lever Ltd. & Anr. — Respondent (s)

(With appln. for Stay)
(With Office Report)

Date : 11/03/2003 This Petition was called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE S.N. VARIAVA
HON'BLE MR. JUSTICE B.P. SINGH

For Appellant (s)
Mr. Raju Ramachandran, Sr. Adv.
Mr. K.C. Kaushik,Adv.
Mr. Rajiv Nanda, Adv.
Ms. Deep Shikha Bharati, Adv.
Mr. Ashok Kumar, Adv.
Mr. B. Krishna Prasad, Adv.

For Respondent (s)
Mr. S. Ganesh, Sr. Adv.
Mr. Rajan Narain, Adv.
Ms. Sushma Sharma, Adv.
Mr. Ajay Aggarwal, Adv.
Ms. Sonu Bhatnagar,Adv.

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

L.........I....T.......T.......T.......T.......T.......T.......J.....
.SP2

Heard learned counsel for the parties.
Appeals stand partly allowed.
No order as to costs.

.SP1
Neelam (JASBIR SINGH)
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. 6117-6118 OF 2000 @@
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... Appellant (s)

Comnr. of Central Excise,
Kanpur

Versus

M/s. Hindustan Lever Ltd. ... Respondent (s)
& Anr.

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.SP2

Question in these appeals is whether the respondents- assessees are entitled to quantity discount and damage discounts . The question of quantity discount is covered in favour of the assessee by a decision of this Court in Commissioner of Central Excise, Chennai vs. Hindustan Lever Ltd. reported in [2002 142 ELT 513]. The@@
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question is answered accordingly.

As regards damage discount it is stated on behalf of the assessee that they are not claiming the damage discount. It is conceded that they are not entitled to it. In view thereof these appeals stand allowed to the limited extent of damage discount.

There will be no order as to costs.

.SP1

.....J.
(S.N. VARIAVA)

.....J.
(B.P. SINGH)

New Delhi,
March 11, 2003.