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C.A.No. 8423 OF 1997
ITEM NO.108
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 NO.8423/1997

Collector of Central Excise, Auranabad

Appellant

Versus

M/s Zenith Ltd.

Respondent(s)

(With appln(s) for stay and with office report)

DATE : 22/01/2004 This/These matter/matters was/were
called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S. RAJENDRA BABU

HON'BLE MR. JUSTICE G.P. MATHUR

For Apellant(s)Ms. Meenakshi Sakhardande, Adv.
Mr. B. Krishna Prasad, Adv.

For Respondent(s)Mr. Ramesh Singh, Adv.
Ms. Hemantika Wah, Adv.

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

The appeal is dismissed in terms of the signed order.

[Charanjeet Kaur]
Court Master

[Om Prakash]
Court Master

[Signed order is placed on the file]

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.8423/1997

Collector of Central Excise, Aurangabad

....
Appellant

Versus

M/s Zenith Ltd.
....
Respondent

O R D E R

The Tribunal has followed a decision of Maharashtra Sales Tax Tribunal In Appeal No. 66 of 1983 in the case of M/s S.S. Mirand Limited vs. State of Maharashtra as to whether the process of cleaning, cutting and heat treatment given to imported high speed steel bars amounts to manufacture and that order had been challenged before us and same having been dismissed, we do not think any purpose will be served in examining the questions raised in this case. The appeal is, therefore, dismissed.

.....J[S. RAJENDRA BABU]
.....J [G.P. MATHUR]

NEW DELHI,
JANUARY 22, 2004.