

ITEM NO.103 COURT NO. 2 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 No.2207/1999 @@  
AA

Collector of Cent.Excise, Delhi Appellant (s)

VERSUS

M/s. Pratap Steel Ltd. Respondent (s)  
(With appln. for stay and office report)

With C.A.No.2208-2209/1999 (With appln. for stay and office report)  
C.A.No.1064/1999 (With office report)  
C.A.No.7468/1999 (With office report)  
C.A.No.53/2001 (With appln. for ex-Parte stay and office report)

Date : 18/01/2001 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.P. BHARUCHA  
HON'BLE MR. JUSTICE N. SANTOSH HEGDE  
HON'BLE MR. JUSTICE Y.K. SABHARWAL

For Appellant (s) Mrs. Nisha Bagchi, Adv.  
Ms. Smitha Inna, Adv.  
Mr. K.C. Kaushik, Adv.  
Mr. P. Parmeswaran, Adv.

For Respondent (s) Mr. V. Lakshmikumaran, Adv.  
in CAs2207-09/99: Mr. V. Balachandran, Adv.  
  
in CA.7468/99: Mr. S. Ganesh, Adv.  
Mr. Ravinder Narain, Adv.  
M/s. Ashok Sagar, Jatin Wasan, Adv.  
for M/s. J.B.D. & Co., Adv.

in CA 53/2001: Mr. V. Lakshmikumaran, Adv.  
Mr. R.N. Karanjawala, Adv.  
Mrs. Nandini Gore, Ms.Avantika Keswani, Adv.  
Mrs. Manik Karanjawala, Adv.

in CA 1064/99: Mr. A.K. Ganguli, Sr.Adv.  
Mr. D.N. Mishra, Adv.

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

C.A.Nos.2207, 1064 & 2208-09/99:@@  
CCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCC  
The civil appeals are dismissed.  
No order as to costs.

C.A.No.53/2001:@@  
CCCCCCCCCCCCCCCC  
List on 23rd January, 2001.

C.A.No.7468/99:@@  
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Adjourned for two weeks.

.SP1  
(N. Annapurna) (Shelly Sengupta)  
Court Master Court Master

(Signed order is placed on the file)

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L.....T.....T.....T.....T.....T.....T.....T.....T.....T.....T.....J  
IN THE SUPREME COURT OF INDIA@@  
AAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAA  
CIVIL APPELLATE JURISDICTION@@  
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CIVIL APPEAL NO. 2207 OF 1999@@  
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Collector of Central Excise, Delhi ....Appellant(s)

versus

M/s. Partap Steel Ltd. ...Respondent(s)

With C.A.Nos.1064/1999 & 2208-09/1999@@  
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O R D E R@@  
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L.....L.....I.....T.....T.....T.....T.....T.....T.....T.....J  
.SP2

We have heard learned counsel. On the facts of these cases, we think that the Tribunal was right in following the judgment of this Court in Philips India Ltd. vs. Collector of@@  
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Central Excise, Pune [1997 (6) SCC 31].@@  
CCCCCCCCCCCCCCCCCCCC  
The civil appeals are dismissed.  
No order as to costs.

.SP1  
.....J.  
(S.P. Bharucha)  
.....J.  
(N. Santosh Hegde)

.....J.  
(Y.K. Sabharwal)

New Delhi,  
January 18, 2001.