

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.6893 of 2004

M/S. OSWAL COTTON SPINNING MILLS

Appellant(s)

VERSUS

COMMNR. OF CENTRAL EXCISE, LUDHIANA

Respondent(s)

O R D E R

The issue involved in the present appeal is as to whether the appellant, which is 100% EOU, is liable to pay additional duty of excise in respect of the clearances made in the DTA. We find that this issue has been decided by Customs, Excise & Service Tax Appellate Tribunal by relying upon the judgment of Punjab and Haryana High Court in the case of *Vardhman Polytex Ltd. v. Union of India* [2001 (135) ELT 17].

The aforesaid judgment of the Punjab and Haryana High Court has been over-ruled by this Court in *Nahar Industrial Enterprises Ltd. & Ors. v. Union of India & Ors.* [(2004) 7 SCC 618] and the question of law formulated above has been decided in favour of the assessee.

Following the judgment in *Nahar Industrial Enterprises Ltd.* case, this appeal is allowed.

The amount deposited shall be refunded to the appellant as per law.

.....J.  
[A.K. Sikri]

.....J.  
[Rohinton Fali Nariman]

NEW DELHI  
APRIL 15, 2015

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(s). 6893/2004

M/S. OSWAL COTTON SPINNING MILLS

Appellant(s)

VERSUS

COMMNR. OF CENTRAL EXCISE, LUDHIANA  
(With office report)

Respondent(s)

Date : 15/04/2015 This appeal was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE A.K. SIKRI  
HON'BLE MR. JUSTICE ROHINTON FALI NARIMANFor Appellant(s) Mr. Jitin Singhal, Adv.  
Mr. Rupesh Kumar, Adv.  
Ms. Neelam Sharma, Adv.  
Ms. Pankhuri Shrivastava, Adv.For Respondent(s) Mr. A.K. Panda, Sr. Adv.  
Mr. Sanjeev Das, Adv.  
Mr. Surender Kumar Gupta, Adv.  
Mr. S. Manchanda, Adv.  
Ms. Disha Singh, Adv.  
Mr. B.K. Prasad, Adv.

UPON hearing the counsel the Court made the following

## O R D E R

The civil appeal is allowed in terms of the signed order.

(MEENAKSHI KOHLI)  
COURT MASTER(SUMAN JAIN)  
COURT MASTER

[Signed Order is placed on the file]