

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. 754 OF 2001

nt(s) M/s. Duncans Industries Ltd., Calcutta

Appella

Versus

ent(s) Commissioner of Central Excise, New Delhi

Respond

With
C.A. Nos. 4075-4076/2001

Date: 22/08/2006 These matters were called on for judgment today.

For Appellant(s)
& RR in CA 4075-76/06

Mr. U.A. Rana, Adv. for
M/s. Gagrat & Co.

For Respondent(s)
& Appl. in CA 4075-76

Mr. T.A. Khan, Adv.
Mr.B. Krishna Prasad, Adv.

Hon'ble Mr. Justice Ashok Bhan pronounced the judgment of the Bench comprising His Lordship and Hon'ble Mr. Justice Markandey Katju.

For the reasons stated in the judgment, Civil Appeal Nos.4075-4076 of 2001 are dismissed and the order passed by the Tribunal in this respect is affirmed. Civil Appeal No. 754 of 2001 filed by the assessee is accepted and the penalty levied is ordered to be deleted.

These two sets of appeals are disposed of in the above terms leaving the parties to bear their own costs.

(Parveen Kr. Chawla)

(Kanwal Singh)

Court Master

Court Master

[Reportable signed Judgment is placed on the File]