

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).10134/2009

(From the judgement and order dated 26/09/2007 in
of The HIGH COURT OF JUDICATURE AT ALLAHABAD)

CEA No. 327/2005

COMMR.OF CUSTOMS & CEN.EXCISE

Petitioner(s)

VERSUS

M/S MAYUR TEX PROCESS HOUSE

Respondent(s)

(With appln(s) for c/delay in filing SLP)

Date: 16/11/2009 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MARKANDEY KATJU
HON'BLE MR. JUSTICE ASOK KUMAR GANGULY

For Petitioner(s) Mr. Gopal Subramaniam, SG (Not Present)
Ms. Kiran Bharadwaj, adv.
Mr. D. Mohta, Adv.
Mr. B.K. Prasad, adv.

Mr. B.V. Balaram Das, Adv. (NP)

For Respondent(s) None

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

There is no appearance on behalf of the
respondent despite service of notice.

Heard learned counsel for the petitioner.

Delay condoned. Leave granted.

The appeal is allowed in terms of the signed
order. No order as to the costs.

(Ajay Kr. Jain)
Court Master

(Indu Satija)
Court Master

(Signed order is placed on the file)
IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 7639 OF 2009
(Arising out of SLP(C.) No. 10134 of 2009)

Commissioner of Customs & Appellant
Central Excise

Versus

Mayur Tex Process House Respondent

O R D E R

There is no appearance on behalf of the respondent despite service of notice.

Heard learned counsel for the petitioner.

Leave granted.

The learned counsel for the appellant submits that the issue involved in the present case is squarely covered by the judgment of this Court in the case of Union of India & Ors. Vs. Dharamendra Textile Processors And Ors. reported in 2008 (13)SCALE 233.

We have perused the judgment in the case of Dharamendra Textile (supra). Accordingly, we allow this appeal and set aside the impugned judgment and order of the High Court as well as that of the lower revenue authorities. Appeal allowed. No order as to the costs.

.....J.
(MARKANDEY KATJU)

.....J.
(ASOK KUMAR GANGULY)

NEW DELHI;
NOVEMBER 16, 2009