

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 6506 OF 2010

M/S COROMANDAL ELECTRIC CO. LTD.

Appellant(s)

VERSUS

COMMISSIONER OF CUSTOMS, TUTICORIN

Respondent(s)

O R D E R

1. The short question arises for consideration is about the applicability of Exemption Notification No. 21/2002-Cus dated 01.03.2002 in Serial No. 399 of Chapter/Heading No. 9801, which is as follows :-

*"Goods required for*

*(x) Power generation projects including gas turbine power projects (excluding captive power plants set up by projects engaged in activities other than in power generation"*

2. The Assistant Commissioner of Customs, by his order dated 11.07.2007, denied the benefit of concessional duty. Though the Commissioner of Customs (Appeals) reversed the said order by his order dated 26.02.2009, the Customs, Excise and Service Tax Appellate Tribunal [CESTAT], by its order dated 05.05.2010, has reversed the order passed by the Commissioner of Customs and has restored the order passed by the Assistant Commissioner. In other words, the Tribunal has held that the benefit of the Exemption Notification would not enure in favour of the appellant.

3. Having heard Ms. Nitum Jain, learned counsel appearing for the appellant and Mr. Arijit Prasad, learned senior counsel appearing for the Revenue, we are of the opinion

that the findings arrived at by the Tribunal are correct in law and fact.

4. In this view of the matter, the civil appeal is dismissed.

5. Pending interlocutory application(s), if any, stands disposed of.

..... J.  
[PAMIDIGHANTAM SRI NARASIMHA]

..... J.  
[ALOK ARADHE]

NEW DELHI;  
APRIL 08, 2026.

ITEM NO.103

COURT NO.6

SECTION XII-B

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). 6506/2010

M/S COROMANDAL ELECTRIC CO.LTD.

Appellant(s)

VERSUS

COMMISSIONER OF CUSTOMS, TUTICORIN

Respondent(s)

Date : 08-04-2026 This appeal was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA  
HON'BLE MR. JUSTICE ALOK ARADHE

For Appellant(s) : Ms. Nitum Jain, Adv.  
Ms. Charanya Lakshmikumaran, Adv.  
Ms. Neha Choudhary, Adv.  
Mr. M. P. Devanath, AOR  
Mr. Swastik Mishra, Adv.  
Ms. Medha Sinha, Adv.  
Mr. L Badri Narayanan, Adv.  
Mr. Atreya Gc, Adv.

For Respondent(s) : Mr. N Venkataraman, A.S.G.  
Mr. Gurmeet Singh Makker, AOR  
Mr. V. C. Bharathi, Adv.  
Mr. Piyush Beriwal, Adv.  
Ms. Rukhmini Bobde, Adv.  
Mr. Bhuvan Mishra, Adv.  
Mr. Arijit Prasad, Adv.  
Mr. Udai Khanna, Adv.

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

1. The civil appeal is dismissed in terms of the signed order.
2. Pending interlocutory application(s), if any, is/are disposed of.

(JAYANT KUMAR ARORA)  
ASTT. REGISTRAR-cum-PS

(NIDHI WASON)  
ASSISTANT REGISTRAR

(Signed order is placed on the file)