

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 3976 OF 2007

WITH

CIVIL APPEAL NOS.1638 OF 2006, 2443, 2444, 2445, 3747, 4704, 5955-5956 OF 2007, 3520 OF 2008, SLP (C) NO.4537-4538 OF 2008, CIVIL APPEAL NOS.5894, 5896, 6411 OF 2008, SLP (C) NOS.14206 AND 15616 OF 2008, CIVIL APPEAL NOS.141 AND 2800 OF 2009, CIVIL APPEAL NOS. 1877, 5976 AND 10824 OF 2010, SLP (C) NO.21539-21540 OF 2011, CIVIL APPEAL NOS.6116-6124, 6125, 6126-6129, 6130-6132, 6133, 6134, 6135 AND 6136 OF 2012, SLP (C) NOS.26664, 26650, 26649, 26653, 26654, 26660, 26658, 26657, 26655, 26662, 25833, 26647, 27683 AND 27671 OF 2015, SLP (C) NO. 549, 551, 547 OF 2016, CIVIL APPEAL NOS.202-204 OF 2016, 5237 OF 2009 AND SLP (C) NOS. 4144-46 OF 2016

RAMALA SAHKARI CHINI MILLS LTD. ETC. ETC. ...APPELLANTS

-VERSUS-

COMMISSIONER OF CENTRAL EXCISE, MEERUT ...RESPONDENTS

OFFICE REPORT

The matters above-mentioned were listed before Hon'ble Court on 19.2.2016 with the Office Report dated 13.1.2016, when the following order was passed:

“We have heard the learned counsels for the parties. We have also read and considered the order dated 29th November, 2010 of this Court referring the matters to a larger bench for a decision on the question as to whether the definition of the term “input” in Rule 2(g) of the CENVAT Credit Rules, 2002 is to be understood to include items beyond the six items mentioned specifically in Rule 2(g). The answer to the question referred, according to us, is self-contained in the order of reference which has referred, inter alia to a three Judge bench decision of this court in Regional Director, Employees' State Insurance Corporation vs. High Land Coffee Works of P.F.X. Saldanha and Sons & Anr. {(1991) 3 SCC 617}. There are other decisions of this Court by Coordinate Benches (three judge) on the issue which need not be adverted to specifically inasmuch as it has been clearly held in Regional Director, Employees' State Insurance Corporation (supra) that the word “include” in the statutory definition is generally used to enlarge the meaning of the preceding

words and it is by way of extension, and not with restriction. We answer the question referred to us in the above manner leaving it for the appropriate bench of this Court to decide on the factual parameters of the case(s) and the entitlement of the assessee (s) to CENVAT credit in the facts of each case.”

Service position in each of the matter is as under:

CIVIL APPEAL NOS.3976 OF 2007, 1638 OF 2006, 2443, 2444, 2445, 3747, 4704 AND 5955-5956 OF 2007

It is submitted that service of Notice of Lodgment of Petition of Appeal is complete in these Appeals as the sole respondent is represented through Mr. B.K.Prasad, Advocate.

It is further submitted that Counsel for both the parties have filed Statement of Case in Civil Appeal Nos.5955-5956 of 2007. Copies of the same have been included in the Paper Books.

Appeals are ready for hearing.

CIVIL APPEAL NO.3520 OF 2008

It is submitted that service of Notice of Lodgment of Petition of Appeal is complete as the sole respondent is represented through Mr. B.K.Prasad, Advocate.

It is further submitted that Counsel for both the parties have filed Statement of Case. Copies of the same have been included in the Paper Books.

Appeal is ready for hearing.

SLP (C) NOS.4537-4538 OF 2008

The matters above-mentioned were listed before the Hon'ble Court on 14th March, 2008 when the Court was pleased to pass the following order:

**“Issue Notice.
Tag with Civil Appeal No.1638/2006.”**

It is submitted that there is sole respondent. Service of Notice is complete by way of dasti service but no one has filed Vakalatnama on behalf of the sole respondent.

It is further submitted that Mr. B.K.Prasad (Standing Counsel for Union of India) is representing the sole respondent/UOI in the connected Special Leave Petition (C) Nos.14206 of 2008 and 15616 of 2008.

CIVIL APPEAL NOS. 5894 AND 5896 OF 2008

It is submitted that service of notice is complete as courier receipts duly signed have been received back from the common sole respondent which shows that the notice has been served on 24.12.2008, but no one has filed Vakalatnama/Appearance on behalf of the said respondent so far.

It is further submitted that Counsel for the appellant has filed Statement of Case in both the Appeals. Copies of the same have been included in the Paper Books.

Appeals are ready for hearing.

CIVIL APPEAL NO.6411 OF 2008

It is submitted that there are two respondents. Service of Notice is complete as both the respondents are represented through Mr. B.K.Prasad, Advocate.

It is further submitted that Counsel for the Appellant has filed Statement of Case. Copies of the same have been included in the Paper Books.

Appeal is ready for hearing.

SLP (C) NOS.14206 AND 15616 OF 2008

The matters above-mentioned were listed before Hon'ble Court on 8th July, 2008, when the Court was pleased to pass the following Order:

**“Issue Notice.
Tag with Civil Appeal No.1638/2006 (M/s Lafarge India Ltd.
Commissioner of Central Excise, Raipur)”**

It is submitted that there is sole respondent in both the matters. Mr. B.K.Prasad, Advocate is representing the sole respondent/UOI in both matters and counter affidavit has been filed in both the matters. Copy of the counter affidavit has been included in the paper books.

CIVIL APPEAL NO.141 OF 2009

It is submitted that service of Notice is complete as the sole respondent is represented through Mr. M.P.Devanath, Advocate.

It is further submitted that Counsel for both the parties have filed Statement of Case. Copies of the same have been included in the Paper Books.

Appeal is ready for hearing.

CIVIL APPEAL NO.2800 OF 2009

It is submitted that service of Notice is complete as Courier Receipt duly signed and stamped has been received back from the sole respondent which shows that the notice has been served on 12.12.2008,, but no one has filed Vakalatnama/Appearance on behalf of the said respondent so far.

It is further submitted that Counsel for the appellant has filed Statement of Case. Copies of the same have been included in the Paper Books.

Appeal is ready for hearing.

CIVIL APPEAL NOS.5237 OF 2009, 1877 AND 10824 OF 2010

It is submitted that service of Notice is complete as the sole respondent is represented through Mr. B.K.Prasad, Advocate in these appeals.

It is further submitted that Counsel for both the parties have filed Statement of Case in these matters. Copies of the same have been included in the Paper Books.

Appeals are ready for hearing.

CIVIL APPEAL NO.5976 OF 2010

It is submitted that service of Notice is complete as the sole respondent is represented through M/s Khaitan & Co., Advocates.

It is further submitted that Counsel for the Appellant has filed Statement of Case and Counsel for the sole Respondent has filed Counter Affidavit. Copies of the same have been included in the Paper Books.

Appeal is ready for hearing.

SLP (C) NO.21539-21540 OF 2011

The matters above-mentioned were listed before the Hon'ble Court on 1st August, 2008, when the Court was pleased to pass the following order:

“Issue Notice on applications seeking condonation of delay as well in the Special Leave Petitions.

Mr. M.P.Devanath, learned counsel, accepts notice on behalf of the respondent.

Tag with Civil Appeal No.3976 of 2007”

Accordingly, Show Cause Notice was issued to the sole respondent. Mr. M.P.Devanath, Advocate has filed Vakalatnama/Appearance and Counter Affidavit on behalf of the sole respondent. Copy of the counter affidavit has been included in the Paper Books.

CIVIL APPEAL NO.6116-6124 OF 2012

It is submitted that service of Notice is complete as the sole respondent is represented through Mr. B.K.Prasad, Advocate.

It is further submitted that Counsel for the respondent has filed Counter Affidavit on behalf of the sole respondent. Copies of the same have been included in the Paper Books.

Appeals are ready for hearing.

CIVIL APPEAL NO.6125 OF 2012

It is submitted that there are two respondents. Service of notice is complete as both the respondents are represented through Mr. B.K.Prasad, Advocate.

It is further submitted that Counsel for both the parties have filed Statement of Case. Copies of Statement of Case filed by Counsel for the Appellant have been placed (in separate volume) with Appeal Paper Books whereas copies of Statement of Case of Case filed by Counsel for the respondents have been included in the Paper Books.

Appeal is ready for hearing.

CIVIL APPEAL NOS.6126-6129 OF 2012

It is submitted that service of Notice is complete as the sole respondent is represented through Mr. B.K.Prasad, Advocate.

It is further submitted that Counsel for the Appellant has filed Statement of Case. Copies of the same have been placed (in separate volumes) with Appeal Paper Books.

Appeals are ready for hearing.

CIVIL APPEAL NOS.6130-6132 OF 2012

It is submitted that service of Notice is complete as the sole respondent is represented through Mr. B.K.Prasad, Advocate.

It is further submitted that Counsel for the Appellant has filed Statement of Case. Copies of the same have been placed (in separate volume) with Appeal Paper Books.

Appeal is ready for hearing.

CIVIL APPEAL NO.6133 OF 2012

It is submitted that service of Notice is complete as the sole respondent is represented through Mr. B.K.Prasad, Advocate.

It is further submitted that Counsel for both the parties have filed Statement of Case. Copies of Statement of Case filed by Counsel for the Appellant has been placed (in separate volume) with Appeal Paper Books whereas copies of Statement of Case filed by Counsel for the respondent have been included in the Paper Books.

Appeal is ready for hearing.

CIVIL APPEAL NO.6134 OF 2012

It is submitted that service of Notice is complete as the sole respondent is represented through Mr. B.K.Prasad, Advocate.

It is further submitted that Counsel for both the parties have filed Statement of Case. Copies of the same have been included in the Paper Books.

Appeal is ready for hearing.

CIVIL APPEAL NO.6135 OF 2012

It is submitted that service of Notice is complete as the sole respondent is represented through Mr. B.K.Prasad, Advocate.

It is further submitted that Counsel for the Appellant has filed Statement of Case. Copies of the same have been included in the Paper Books.

Appeal is ready for hearing.

CIVIL APPEAL NO.6136 OF 2012

It is submitted that there are two respondents. Service of Notice is complete as both the respondents are represented through Mr. B.K.Prasad, Advocate.

It is further submitted that Counsel for the Appellant has filed Statement of Case. Copies of the same have been included in the Paper Books.

Appeal is ready for hearing.

SLP (C) NOS. 26647, 26664, 26650, 26649, 26653, 26654, 26660, 26658, 26657, 26655, 26662 OF 2015

The matters above-mentioned were listed before the Hon'ble Court on 11th September, 2015 when the Hon'ble Court was pleased to pass the following order:-

**“Delay condoned.
Issue notice.
Tag with C.A. No...D.15599 of 2007.”**

SLP (C) NOS. 26647, 26649, 26650, 26654, 26660, 26657, 26655, 26662 OF 2015

Accordingly, show cause notice was issued to sole Respondent on 26th September, 2015 through registered A.D. Post. Mr. B.K. Prasad, Advocate has filed Vakalatnama/Appearance and Counter Affidavit on behalf of the sole respondent in all the matters mentioned above. Copies of the Counter Affidavit have been included in the Paper Books.

It is submitted that Counsel for the Petitioner has on 7th January, 2016 filed Rejoinder Affidavit in SLP (C) No. 26650 of 2015 with the permission of

the Hon'ble Court. Copies of the Rejoinder Affidavit have been included in the paper books.

SLP (C) NOS. 26653 AND 26664 of 2015

Accordingly, show cause notice was issued to sole Respondent on 26th September, 2015 through registered A.D. Post. Mr. B.K. Prasad, Advocate has on 26th November, 2015 filed Vakalatnama/Appearance and on 9th January, 2016 filed Counter Affidavit. Copies of the Counter Affidavit have been included in the paper books.

SLP (C) NO. 26658 OF 2015

Accordingly, show cause notice was issued to sole Respondent on 26th September, 2015 through registered A.D. Post. Mr. B.K. Prasad, Advocate has on 26th November, 2015 filed Vakalatnama/Appearance on behalf of the sole respondent. The Counsel for the sole respondent has on 8.2.2016 filed Counter Affidavit. Copies of the same have been included in the Paper Books.

SLP(C) NO. 27671 AND 27683 OF 2015

The matters above-mentioned were listed before the Hon'ble Court on 21st September, 2015 when the Hon'ble Court was pleased to pass the following order:-

**“Delay condoned.
Issue notice.
Tag with C.A. No. 3976 of 2007.”**

Accordingly, show cause notice was issued to sole Respondent on 9th October, 2015 through registered A.D. Post. Mr. B.K. Prasad, Advocate has on 26th November, 2015 filed Vakalatnama/Appearance and on 9th January, 2016 filed Counter Affidavit in both the matters. Copies of Counter Affidavit have been included in the Paper Books.

SLP (C) NO. 25833 OF 2015

The matter above-mentioned was listed before the Hon'ble Court on 14th September, 2015 when the Hon'ble Court was pleased to pass the following order:-

**“Notice.
Tag with C.A. No. 3976 of 2007.**

Accordingly, show cause notice was issued to sole Respondent on 7th October, 2015 through registered A.D. Post. Mr. B.K. Prasad, Advocate has on 6th November, 2015 filed Vakalatnama/Appearance on behalf of the sole respondent. The Counsel for the sole respondent has on 10.2.2016 filed Counter Affidavit. Copies of the same have been included in the Paper Books..

SLP(C) NOS. 549, 551 AND 547 OF 2016.

The matters above-mentioned were listed before the Hon'ble Court on 8th January, 2016 when the Hon'ble Court was pleased to pass the following order:-

**Delay condoned.“
Issue Notice.
Tag with C.A. No. 3976 of 2007.**

Accordingly, show cause notice has been issued to the sole respondent on 13th January, 2016. Neither A.D. Card nor unserved cover containing the notice has been received back from the sole respondent in these matters so far.

SLP (C) NOS.4144-4146 OF 2016

The matter above-mentioned was listed before Hon'ble Court on 5.2.2016 when the following order was passed:

**“Delay condoned.
Issue Notice.
Tag with Civil Appeal No.3976 of 2007”**

Accordingly Show Cause Notice was issued to the sole respondent on 15.2.2016. Unserved cover containing the said notice has been received back from the said respondent with the postal remarks “Incomplete Address”. Service is incomplete.

CIVIL APPEAL NOS.202-204 OF 2016

The matters above-mentioned were listed before Hon'ble Court on 11.1.2016 when the following order was passed:

**“Application for exemption from filing certified copy of the impugned orders is allowed.
Delay condoned.
Leave granted.
Tag with Civil Appeal No.3976 of 2007”**

Accordingly Notice of Lodgement of Petition of Appeal was issued to the sole respondent on 1.3.2016. Service of Notice is awaited.

The matters above-mentioned are listed before the Hon'ble Court with this Office Report.

Dated this the 11th day of March, 2016

ASSISTANT REGISTRAR

Copy to:

1. Mr. B.K. Prasad, Advocate,
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2. Mr. M.P. Devanath, Advocate,
5, Jangpura Extn, Link Road,
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3. M/s. Parekh & Co., Advocates,
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4. M/s Khaitan & Co., Advocates,
1105, Ashoka Estate,
Barakhamba Road
5. Mr. R.S.Jena, Advocate,
Bar Libarary No.1, Supreme Court
6. Mr. Rajesh Kumar, Advocate,
24, Pocket-A, DDA S.F.S. Flats
Mount Kailash, East of Kailash,
New Delhi
7. Mr. Prakash Kumar Singh, Advocate,
112, New Lawyer's Chambers
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ASSISTANT REGISTRAR

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