

**IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION**

CIVIL APPEAL NO(S). 4839 OF 2011

M/S SULZER PROCESSORS PVT. LTD.

Appellant(s)

VERSUS

COMMISSIONER OF CENTRAL EXCISE-II

Respondent(s)

O R D E R

1. Heard Mr. Ramakrishnan Veeraraghavan, learned senior counsel for the appellant assisted by Mr. Vivek Jain and Ms. Nisha Bagchi, learned senior counsel for the respondent.

2. Having considered the Original Notification dated 30.04.2001, followed by the clarificatory Notification dated 28.06.2001, we are of the opinion that the concurrent findings of the Commissioner, Tribunal and CESTAT dated 28.09.2001, 09.04.2002 and 13.08.2009 respectively have arrived at correct conclusions of facts. These facts have been further affirmed by the judgment of the High Court impugned before us.

3. Having considered the detail submissions of the learned senior counsels, we are of the opinion that there is no merit in the appeal.

4. In this view of the matter, the Civil Appeal is dismissed.
5. No order as to costs.

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

.....J.
[ALOK ARADHE]

NEW DELHI;
FEBRUARY 26, 2026

ITEM NO.102

COURT NO.6

SECTION XV

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(s). 4839/2011

M/S SULZER PROCESSORS PVT. LTD.

Appellant(s)

VERSUS

COMMISSIONER OF CENTRAL EXCISEII

Respondent(s)

IA No. 200450/2023 - PERMISSION TO FILE ADDITIONAL
DOCUMENTS/FACTS/ANNEXURES

Date : 26-02-2026 This matter was called on for hearing today.

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

For Appellant(s) : Mr. Ramakrishnan Veeraraghavan, Sr. Adv.
Mr. Vivek Jain, AOR
Ms. Suchitra Kumbhat, Adv.
Mr. Sadiq Noor, Adv.
Mr. Rohit H Nair, Adv.
Ms. Benila Bm, Adv.

For Respondent(s) : Mr. N.venkatraman, A.S.G. (NP)
Ms. Nisha Bagchi, Sr. Adv.
Mr. Gurmeet Singh Makker, AOR
Mr. V C Bharathi, Adv.
Ms. Ruchi Gour Narula, Adv.
Mr. Udai Khanna, Adv.
Mr. Navanjay Mahapatra, 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 application(s), if any, shall stand disposed of.

(KAPIL TANDON)
COURT MASTER (SH)

(MANOJ KUMAR)
COURT MASTER (NSH)

(Signed Order is placed on the file)