IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL No. 6873 OF 2009

M/S. CAR WORLD AUTOLINE
Appellant(s)

Versus

THE COMMISSIONER, CENTRAL EXCISE, COCHIN
Respondent(s)

O R D E R

The High Court has remanded the matter back to the Tribunal to reconsider the entitlement of the appellant to exemption in terms of clause (d) of the Notification dated 10.09.2004. Learned counsel for the appellant submits that while remanding the m atter, the High Court has erroneously excluded the application of Clause

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SHASHI SAREEN
Date: 2016.03.02
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(e) of the said notification. He urged that the appellant should be left free to urge that services rendered by the ap pellant

qualify for exemption even in terms of Clause (e) of the notification.

Mr. Rajiv Nanda, learned counsel for the respondent contends that this Court could enlarge the scope of the remand so as to entitle the appellant to claim exemption even under Clause (e) of the notification. We see no reason to decline that limited prayer and dispose of the appeal enlarging the scope of remand. We accordingly allow this appeal but only in part and to the extent that while the Tribunal shall examine whether the appellant is entitled to exemption in terms of Clause (d) of the notification mentioned above, it shall not be prevented from examining the applicability of Clause (e) relied upon by the appellant nor shall the impugned order prevent the appellant from claiming exemption in terms of clause (e) of the notification. We hasten to add that we have not expressed any opinion as to the merits of the contentions that may be urged by the parties before the Tribunal. No costs.

.....CJI.

(T.S.THAKUR)

.....J.

(R.BANUMATHI)

.....J.

(UDAY UMESH LALIT)

New Delhi,

Dated: 19th February, 2016.

ITEM NO.23 COURT NO.1 SECTION III

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). 6873/2009

M/S CAR WORLD AUTOLINE Appellant(s)

VERSUS

THE COMMISSIONER, CENTRAL EXCISE, COCHIN Respondent(s)

(with office report)

Date : 19/02/2016 This appeal was called on for hearing today.

CORAM :
HON'BLE THE CHIEF JUSTICE
HON'BLE MRS. JUSTICE R. BANUMATHI
HON'BLE MR. JUSTICE UDAY UMESH LALIT

For Appellant(s) Mr. S. N. Bhat,Adv.

For Respondent(s) Mr. Rajiv Nanda, Adv.
MS. Rashmi Malhotra, Adv.
Mr. M.D.Naseem Mughal, Adv.
Mr. B. Krishna Prasad,Adv.

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

The civil appeal is allowed in terms of the signed order.

(Shashi Sareen)
AR-cum-PS

(Veena Khera)
Court Master

(Signed order is placed on the file)