

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

CIVIL APPEAL NO(s). 5157-5166 OF 2008

COMMR. OF CENTRAL EXCISE CHENNAI

Appellant (s)

VERSUS

M/S. MRF LTD.

Respondent(s)

(With appln. for c/delay in filing and refiling appeal, stay & O/R)

Date: 01/09/2008 These Appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA  
HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

For Appellant(s) Mr. K. Radhakrishnan, Sr.Adv.  
Mr. Haris Beeran, Adv.  
Mr. B. Krishna Prasad,Adv.

For Respondent(s) Mr. A.K. Ganguli, Sr.Adv.  
Mr. K.R. Nambiar,Adv.

UPON hearing counsel the Court made the following  
ORDER

Appeals admitted.

Civil Appeal Nos. 5157, 5158, 5163, 5165 and 5166 of 2008 are dismissed and Civil Appeal Nos. 5159, 5160, 5161, 5162 and 5164 of 2008 are remitted to the Adjudicating Authority for fresh disposal in accordance with law and in accordance with the directions given in C.C.E. Vs. MRF Ltd. (2005 (32) SCC 733).

(S. Thapar)  
PS to Registrar

(Madhu Saxena)  
Court Master

The signed order is placed on the file.

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS.5157-5166 OF 2008

COMMR. OF CENTRAL EXCISE, CHENNAI  
APPELLANT (S)

...

VERSUS

M/S MRF LTD.

...RESPONDENT(S)

ORDER

Appeals admitted.

This batch of Civil Appeal consists of ten matters, more particularly mentioned below:

Civil Appeal No. 5157 of 2008

Civil Appeal No. 5158 of 2008

Civil Appeal No. 5163 of 2008

Civil Appeal No. 5165 of 2008

Civil Appeal No. 5166 of 2008

Civil Appeal No. 5159 of 2008

Civil Appeal No. 5160 of 2008

Civil Appeal No. 5161 of 2008

Civil Appeal No. 5162 of 2008

Civil Appeal No. 5164 of 2008

As far as Civil Appeal Nos. 5158 of 2008, 5165 of 2008 and 5166 of 2008 are concerned, the matter is squarely covered by the judgment of this Court in the case of C.C.E. Goa & Chennai Vs. MRF Ltd., Chennai (2005(2) SCC 733). Therefore, the said appeals stand dismissed in terms of the said judgment.

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Civil Appeal Nos. 5163 of 2008 and 5157 of 2008 are also dismissed with no order as to costs.

Civil Appeal Nos. 5159 of 2008, 5160 of 2008, 5161 of 2008, 5162 of 2008 and 5164 of 2008, pertain to the classification and exigibility of the product, namely, Dipped Tyre Cord Warp Sheet. In the case of MRF Ltd. (supra) identical points have been remitted to the Adjudicating Authority for disposal in accordance with law and therefore the said Civil Appeal Nos. 5159 of 2008, 5160 of 2008, 5161 of 2008, 5162 of 2008 and 5164 of 2008 are also remitted to the Adjudicating Authority for a fresh decision in accordance with law.

Consequently, above five Civil Appeal Nos. 5157 of 2008, 5158 of 2008, 5163 of 2008, 5165 of 2008 and 5166 of 2008 are dismissed whereas remaining five Civil Appeal Nos. 5159 of 2008, 5160 of 2008, 5161 of 2008, 5162 of 2008 and 5164 of 2008 are remitted to the Adjudicating Authority

for fresh disposal in accordance with law and in accordance with the  
directions given by this Court in MRF. LTD. (supra).

.....J.  
[ S.H. KAPADIA ]

New Delhi,  
September 01, 2008

.....J  
[ B. SUDERSHAN REDDY ]