

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.5775 OF 2009
(Arising out of S.L.P.(C) No.1657/2009)

Commissioner of Central Excise & Customs,
Calicut

...Appellant(s)

Versus

M/s Paragon Steel Pvt.Ltd., Palakkad

...Respondent(s)

ORDER

Leave granted.

The Appeal is allowed in terms of our judgment in U.O.I.

Vs. Dharmendra Textile Processors & Ors., reported in 2008 (13)
SCALE 233. However, this order will not come in the way of the
assessee challenging the vires of Rule 96ZO of the Central Excise
Rules, if so advised.

.....J.

(S.H. KAPADIA)

.....J.

(AFTAB ALAM)

New Delhi,
August 24, 2009.
ITEM NO.52

COURT NO.3

SECTION III

SU 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

Petition(s) for Special Leave to Appeal (Civil) No(s).1657/2009
(From the judgement and order dated 28/01/2008 in CEA No.38/2005
of the HIGH COURT OF KERALA AT ERNAKULAM)

COMMR.OF CENTRAL EXCISE & CUS.CALICUT

Petitioner(s)

VERSUS

M/S PARAGON STEEL PVT.LTD.PALAKKAD

Respondent(s)

(With office report)

Date: 24/08/2009 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA
HON'BLE MR. JUSTICE AFTAB ALAM

For Petitioner(s) Mr. H.P. Raval, A.S.G.
 Ms. Purnima Bhat Kak, Adv.
 Mrs. Anil Katiyar, Adv.
 Mr. Shreekant N. Terdal, Adv.

For Respondent(s)
 Mr. Nikhil Nayyar, Adv.

UPON hearing counsel the Court made the following
ORDER

Leave granted.

The Appeal is allowed in terms of the signed order.

(N. ANNAPURNA)
COURT MASTER

(MADHU SAXENA)
COURT MASTER

(Signed order is placed on the file)