

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS.335-337 OF 2009

COMMISSIONER OF CUSTOMS, MANGALORE

APPELLANT(S)

VERSUS

M/S MGM INTERNATIONAL EXPORTS LTD. & ORS. RESPONDENT(S)

WITH

CIVIL APPEAL No.8452 OF 2014

&

CIVIL APPEAL NO.5190 OF 2015

O R D E R

Office report indicates that the affidavit of valuation in Civil Appeal No.8452 of 2014 has not been filed.

Learned counsel for the parties have also submitted that the issue raised in these appeals is squarely covered by the order of this Court dated 27.08.2015 passed in Civil Appeal Nos.2691-2728 of 2009 titled as 'Commissioner of Central Excise, Mangalore vs. M/s. Mangalore Refinery and Petrochemicals Ltd.', whereby the issue that whether the demurrage charges can form part of the assessable value, has been decided in favour of the assessee, thereby confirming the order of the Tribunal.

Following the order passed in Civil Appeal

Nos.2691-2728 of 2009 as well as on the ground of the default in filing the affidavit of valuation in Civil Appeal No.8452 of 2014, these appeals are dismissed.

.....J.
(VINEET SARAN)

.....J.
(ANIRUDDHA BOSE)

New Delhi;
March 11, 2022

ITEM NO.1 Court 9 (Video Conferencing) SECTION IV-A

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). 335-337/2009

COMMISSIONER OF CUSTOMS, MANGALORE Appellant(s)

VERSUS

M/S MGM INTERNATIONAL EXPORTS LTD. & ORS. Respondent(s)

(office report for direction is to be listed.)

WITH

C.A. No. 8452/2014 (III)
(IA No. 2/2014 - STAY APPLICATION)

C.A. No. 5190/2015 (III)

Date : 11-03-2022 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE VINEET SARAN
HON'BLE MR. JUSTICE ANIRUDDHA BOSE

For Appellant(s) Mr. Vikramjit Banerji LD ASG
Mr. M.K.Maroria, AOR
Mr. Nachiketa Joshi Adv
Ms. Aruna Gupta, Adv
Mr. Rupesh Kumar Adv

Mr. B. Krishna Prasad, AOR

For Respondent(s) Mr. V. Ramasubramanian, AOR

M/S. Khaitan & Co., AOR

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

The appeals are dismissed in terms of the signed order.

Pending application(s), if any, stands disposed of.

(ARJUN BISHT)

(PRADEEP KUMAR)

(ASHWANI THAKUR)

(COURT MASTER (SH)

(BRANCH OFFICER)

AR-CUM-PS

(signed order is placed on the file)