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IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 2085 OF 2004

Commissioner of Customs and Central Excise, Goa ...Appellant

versus

M/s Goa Laminators ...Respondent

O R D E R

In the present appeal, it is not necessary even to go into the merits of the matter. Inasmuch as, we find that the Commissioner had issued a show cause notice by applying the extended period of limitation in terms of second proviso to Section 11A of the Excise Act. We are of the opinion, that there was no miss-declaration on the part of the respondent in any manner whatsoever. Even the Tribunal has clearly held that, in the present case, there was no suppression or intention of the respondent to evade the tax.

On this ground itself, namely, the action taken by the department was time barred, we uphold the impugned order of the Customs, Excise and Service Tax Appellate Tribunal, West Zonal Bench at Mumbai, and dismiss the appeal.

.....J.
[A.K. SIKRI]

Signature Not Verified

Digitally signed by
Parveen Kumar Chawla
Date: 2015.03.25
17:33:05 IST
Reason:

NEW DELHI; .....J.
MARCH 25, 2015. [ROHINTON FALI NARIMAN]

ITEM NO.115 COURT NO.15 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). 2085/2004

COMMNR.,CUSTOMS & CENTRAL EXCISE, GOA Appellant(s)

VERSUS

M/S. GOA LAMINATORS Respondent(s)
(with appln. (s) for stay and office report)

Date : 25/03/2015 This appeal was called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE A.K. SIKRI
HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s) Mr. K. Radhakrishnan, Sr. Adv.
Mr. Tara Chandra Sharma, Adv.
Ms. Binu Tamta, Adv.
for Mr. B. Krishna Prasad,AOR(NP)

For Respondent(s) Mr. M.L. Verma, Sr. Adv.
Ms. Triveni Potekar, Adv.
Mr. Syed Rehan, Adv.
Mr. Satvik Varma, Adv.
for Mr. Chander Shekhar Ashri,AOR(NP)

UPON hearing the counsel the Court made the following

O R D E R

The appeal is dismissed in terms of the signed order.

(Parveen Kr. Chawla)
Court Master

(Suman Jain)
Court Master

[signed order is placed on the file]