

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S).2729/2007

COMMISSIONER OF CENTRAL EXCISE, MUMBAI

Appellant(s)

VERSUS

M/S. RAYMOND LTD.

Respondent(s)

WITH

C.A. No. 2730/2007

O R D E R

These appeals raise the issue of classification of "Woven fabrics of silk, silk-wool fabrics", whether they ought to be classified under Chapter sub-heading 5111.29 as claimed by the Revenue or under Chapter sub-heading 5005.90/5005.20 as argued by the assessee. We find from the order of the Tribunal which has simply remanded the case back to the Assessing Authority to carry out re-determination proceedings in this behalf. Para 2.2 to this effect reads as under:

"2.2 Since the classification has not been considered as arrived at under the heading 5005.90 by the Revenue and or the assessee, the matter is required to be remitted for re-determination of the correct classification of the impugned fabrics as per Dry Weight Standards to be applied and thereafter, duty demands, if any, to be determined."

The only objection raised by the Revenue is that when the issue was remitted back for re-determination it should have been open remand and should not have remarked that "Dry Weight

Standards" should be applied and even in respect of that the matter should have been left open for the Adjudicating Authority to take a call thereof. This suggestion is accepted by the learned counsel for the assessee. We, therefore, modify the directions with the observations that on remand when the matter is to be re-determined by the Adjudicating Authority, it is an open remand and it would be permissible for the Adjudicating Authority to go into all the relevant issues in determining the classification.

The appeals are disposed of in the aforesaid terms.

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

.....J.
[ROHINTON FALI NARIMAN]

NEW DELHI;
OCTOBER 01, 2015

ITEM NO.103

COURT NO.14

SECTION III

S U 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

Civil Appeal No(s). 2729/2007

COMMISSIONER OF CENTRAL EXCISE, MUMBAI

Appellant(s)

VERSUS

M/S. RAYMOND LTD.
(with office report)

Respondent(s)

WITH

C.A. No. 2730/2007
(With Office Report)

Date : 01/10/2015 These appeals were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE A.K. SIKRI
HON'BLE MR. JUSTICE ROHINTON FALI NARIMANFor Appellant(s) Mr. K. Radha Krishnan, Sr. Adv.
Mr. Arijit Prasad, Adv.
Mr. Balaji Srinivasa, Adv.
Mr. B. Krishna Prasad, Adv.For Respondent(s) Mr. V.Sridharan, Sr. Adv.
Mr. Hemant Bajaj, Adv.
Mr. Anandh K., Adv.
Ms. Renuka Saho, Adv.
Ms. L. Charnaya, Adv.
Mr. Jay Savla, Adv.UPON hearing the counsel the Court made the following
O R D E R

The Civil Appeals are disposed of in terms of the signed order.

Interlocutory Application(s), if any, pending stands disposed of accordingly.

(Ashwani Thakur)
COURT MASTER(Renu Diwan)
COURT MASTER

(Signed order is placed on the file)