

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 618 OF 2005

M/S.AERO INDUSTRIES

... Appellant

VERSUS

COMMISSIONER OF CENTRAL EXCISE, VAPI

... Respondent

WITH

CIVIL APPEAL NO. 7511 OF 2009

CIVIL APPEAL NO. 5874 OF 2011

CIVIL APPEAL NO. 7211 OF 2011

O R D E R

After hearing the learned counsel for both the parties at length, we find ourselves in agreement with the view taken by the Customs, Excise & Service Tax Appellate Tribunal (hereinafter referred to as 'CESTAT') in the impugned judgment that the product of the appellant herein known as "Baygon Mosquito Specialist" is covered by Serial No. 37 (i.e., 'Mosquito coils, mats and other mosquito repellants') of Notification No.9/2000 CE (NT) dated 01.03.2000. Since this Notification is issued under Section 4A of the Central Excise Act, 1944, the Revenue rightly assessed the excise duty under the aforesaid provision. Finding no merit in any of these appeals, the same are dismissed.

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

New Delhi;
July 22, 2015.

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

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. 618/2005

M/S.AERO INDUSTRIES

Appellant(s)

VERSUS

COMMISSIONER OF CENTRAL EXCISE, VAPI
(with office report)

Respondent(s)

WITH

C.A. No. 7511/2009 (With Office Report)

C.A. No. 5874/2011 (With Office Report)

C.A. No. 7211/2011 (With Office Report)

Date : 22/07/2015 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. Rajesh Kumar, Adv.

Mr. V. Lakshmikumaran, Adv.

Mr. M. P. Devanath, Adv.

Mr. Vivek Sharma, Adv.

Ms. L. Charanaya, Adv.

Mr. R. Ramchandran, Adv.

Mr. Aditya Bhattacharya, Adv.

Mr. Hemant Bajaj, Adv.

Mr. Anandh K., Adv.

Mr. Ambarish Pandey, Adv.

For Respondent(s) Mr. K. Radhakrishnan, Sr. Adv.

Ms. Nisha Bagchi, Adv.

Ms. B. Sunita Rao, Adv.

Ms. Sujeeta Srivastava, Adv.

Mr. Anurag, Adv.

Mr. B. Krishna Prasad, Adv.

UPON hearing the counsel the Court made the following

O R D E R

The appeals are dismissed in terms of the signed
order.(Nidhi Ahuja)
COURT MASTER(Suman Jain)
COURT MASTER

[Signed order is placed on the file.]