

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGSCivil Appeal No(s). 8873/2011

COMMISSIONER OF CENTRAL EXCISE

Appellant(s)

VERSUS

M/S EICHER TRACTOR

Respondent(s)

WITH

S.L.P.(C)...CC No. 18831/2011 (IV-C)

SLP(C) No. 35552/2013 (III-B)

Date : 21-05-2026 This appeal was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE ARAVIND KUMAR

HON'BLE MR. JUSTICE S.V.N. BHATTI

For Appellant(s): Mr. Raj Bahadur Yadav, AOR
Mr. B. Krishna Prasad, AORMr. N. Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. Arijit Prasad, Adv.
Ms. Nisha Bagchi, Adv.
Mr. Raghvendra S Srivatsa, Adv.
Mr. Ishaan Sharma, Adv.For Respondent(s): Mr. V Lakshmikumaran, Adv.
Ms. Charanya Lakshmikumaran, AOR
Mr. Swastik Mishra, Adv.
Ms. Nitum Jain, Adv.
Ms. Neha Choudhary, Adv.
Mr. L Badri Narayanan, Adv.
Ms. Medha Sinha, Adv.
Mr. Atreya GC, Adv.
Mr. R. Parthasarathy, AOR
Mr. Vikas Singh Jangra, AORUPON hearing the counsel the Court made the following
O R D E RCivil Appeal No(s). 8873/2011

1. Ms. Nisha Bagchi, learned Senior Counsel for the appellant(s) submitted that since the tax effect involved in this appeal is less than a sum of

Rs.5,00,00,000/- as per Circular No.09/2024 dated 17th September, 2024 of Ministry of Finance, Department of Revenue, Central Board of Direct Taxes (CBDT), Government of India, New Delhi, the appellant would not be required to prosecute the instant appeal.

2. Accordingly, the Civil Appeal is dismissed in view of the low tax effect.

Special Leave Petition(Civil) No. 18831/2011

1. It is stated that along with Civil Appeal No.21847/2017, this matter had already been dismissed on the ground of low tax effect. However, from the ROPs of this proceeding, we do not find the said order being reflected.

2. As such, we reiterate that on account of low tax effect, the Special Leave Petition is dismissed.

Special Leave Petition(Civil) No. 35552/2013

1. The issue involved in this Special Leave Petition is no more *res integra*.

2. In view of the order of this Court referred in Civil Appeal No.9008 of 2011, wherein it came to be held as under:

"On the facts of these cases we find that the assessee had been rightly held entitled to reversal of the Cenvat Credit in respect of the inputs which were produced with effect

from 01.08.2004 the date from which the assessee was granted exemption from payment of excise duty in respect of final products. Thus, when the reverse of Cenvat Credit was given to the assessee on that date, final product was not exempted. In view thereof, Rule 6(1) of the Cenvat Credit Rules, 2002/2004 shall not be applied since the present cases are squarely covered by the judgment dated 11.08.1999 passed by this Court in Collector of Central Excise, Pune vs. Dai Ichi Karkaria Ltd. [1999 (112) E.L.T. 353 S.C.)]."

3. The present Special Leave Petition fails and is, accordingly, dismissed.

(ABHINAV KUMAR)
COURT MASTER (SH)

(AVGV RAMU)
COURT MASTER (NSH)