

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
CIVIL APPEAL NO.9008 OF 2011

COMMR.OF CEN.EXC. BANGALORE APPELLANT(S)

VERSUS

M/S GOKALDAS INTIMATE WEAR PVT. LTD. RESPONDENT(S)

WITH

CIVIL APPEAL NO.472-473 OF 2011

CIVIL APPEAL NO.482 OF 2011

CIVIL APPEAL NO. _____ OF 2016
(Arising out of SLP (C) No.1544/2011)

CIVIL APPEAL NO. _____ OF 2016
(Arising out of SLP (C) No.12271/2011)

O R D E R

Leave granted.

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.).

In the circumstances therefore and for the reasons stated in the said judgment, these appeals fail and are accordingly dismissed.

No costs.

.....J.
(A.K. SIKRI)

.....J.
(ROHINTON FALI NARIMAN)

NEW DELHI,
MARCH 11, 2016.

ITEM NO.310

COURT NO.12

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. 9008/2011

COMMR.OF CEN.EXCISE, BANGALORE-II

Appellant(s)

VERSUS

M/S GOKALDAS INTIMATE WEAR PVT. LTD.

Respondent(s)

WITH

C.A.No.472-473/2011
(With Office Report)

C.A.No.482/2011
(With Office Report)

C.A.No. _____/2016
(@ SLP (C) No.1544/2011)

C.A.NO. _____/2016
(@ SLP (C) No.12271/2011)

Date : 11/03/2016 These appeals were called on for hearing today.

CORAM :

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

For Appellant(s)

Ms. Pinky Anand, ASG
Mr. A.K. Panda, Sr. Adv.
Ms. Sunita Rani Singh, Adv.
Mr. B.K. Prasad, Adv.
Mr. Arijit Prasad, Adv.
Mrs. Anil Katiyar, Adv.

For Respondent(s)

Mr. Vineet Bhagat, Adv.

Mr. M.P. Devanath, Adv.
Mr. Hemant Bajaj, Adv.
Mr. Anandh K., Adv.
Mr. Abhishek Anand, Adv.
Mr. Aditya Bhattacharya, Adv.

Mr. Rajesh Chander Kumar, Sr. Adv.
Mr. Anand Sukumar, Adv.

Mr. S. Sukumaran, Adv.
Mr. Bhupesh Kumar Pathak, Adv.
Ms. Meera Mathur, Adv.

Mr. Vineet Bhagat, Adv.
Mr. K.G. Bhagat, Adv.

Mr. Rajesh Kumar, Adv.
Mr. Devavrat Anand, Adv.

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

Leave granted.

The civil appeals are dismissed in terms of the signed
order.

(Ashok Raj Singh)

Court Master

(Signed Order is placed in the file)

(Tapan Kr. Chakraborty)

Court Master