

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

Petition(s) for Special Leave to Appeal (Civil) No(s).29498/2009  
(From the judgement and order dated 23/03/2009 in CMA No.  
2391/2004 of The HIGH COURT OF MADRAS)

COMMR.OF CEN.EXC.-III,CHENNAI

Petitioner(s)

VERSUS

M/S ASHOK LEYLAND LTD.

Respondent(s)

(With prayer for interim relief and office report)

Date: 08/11/2010      This Petition was called on for hearing today.

CORAM :

HON'BLE DR. JUSTICE MUKUNDAKAM SHARMA  
HON'BLE MR. JUSTICE ANIL R. DAVE

For Petitioner(s)      Mr. K Swami, Adv.  
                                 Mr. Gaurav Dhingra, Adv.  
                                 Mr. Pratul Shandilya, Adv.  
                                 Mr. Rishabh Sancheti, Adv.  
                                 Mr. Vaibhav Srivastava, Adv.  
                                 Mr. Sumeer Sodhi, Adv.  
                                 Mr. D Kumanan, Adv.  
                                 Mr. B. Krishna Prasad, Adv.

For Respondent(s)      Mr. Arvind P Datar, Sr. Adv.  
                                 Mr. R Raghavan, Adv.  
                                 Mr. Mahesh Agarwal, Adv.  
                                 Mr. Rishi Agarwal, Adv.  
                                 Mr. E.C. Agrawala, Adv.  
                                 Mr. M Kannan, Adv.

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

Leave granted.

The appeal stands disposed of in terms of the  
directions and orders as stated in the signed order.

[ Charanjeet Kaur ]  
Court Master

[ Renu Diwan ]  
Court Master

[ Signed order is placed on the file ]  
IN THE SUPREME COURT OF INDIA  
CIVIL APPELLANT JURISDICTION

CIVIL APPEAL NO. 9612 OF 2010  
(Arising out of SLP(C) No. 29498/2009)

Commnr. of Cen. Excise-III, Chennai

.. Appellant(s)

Versus

M/s Ashok Leyland Ltd.

.. Respondent(s)

O R D E R

Leave granted.

We have heard learned counsel appearing for the parties. We are informed by the counsel appearing for the parties that an appeal against the order passed by the Tribunal is also pending before the Madras High Court, wherein issues relating to the merit are being agitated. This appeal arises out of the order passed by the Madras High court with regard to the levy of penalty on the respondent. Since, the issues on the merit is pending before the Madras High Court, we deem it appropriate to remit this matter back to the High Court for reconsideration of the issues raised herein de novo in accordance with law and in the light of the decision of this Court in case of the Union of India vs. Rajasthan Spinning & Weaving Mills, reported in 2009 (238) ELT 3 (S.C.) and any other case that may be relevant.

For the aforesaid reasons the matter is remitted back to the High Court to consider the issues de novo and in the light of the aforesaid decision and any other relevant decision on the issue.

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The appeal stands disposed of in terms of the aforesaid directions and orders.

.....J.  
[Dr. MUKUNDAKAM SHARMA]

.....J.  
[ANIL R. DAVE]

NEW DELHI,  
NOVEMBER, 08,2010.