

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.9146/2011

COMMISSIONER OF CENTRAL EXCISE, INDORE APPELLANT(S)

VERSUS

M/S NATIONAL STEEL AND AGRO INDUSTRIES LTD. RESPONDENT(S)

WITH

CIVIL APPEAL NOS. 6219-6220/2012

O R D E R

Civil Appeal No.9146 of 2011

1. As far as Civil Appeal No.9146 of 2011 is concerned, there is no dispute that the same is governed by the law laid down by this Court in the case of Commissioner of Central Excise vs. Indian Aluminium Co. Ltd, 2006 (203) ELT 3 (SC). Therefore, we dismiss the appeal.

Pending application(s), if any, shall stand disposed of.

Civil Appeal No.6219-6220 of 2012

2. It is an admitted position that even these appeals are covered by the law laid down by this Court in the aforesaid decision. Learned Counsel appearing for the appellant also invited our attention to the decisions of the Tribunal in the case of KEC International Limited vs. Commissioner of Central

Excise, Nagpur, 2016 (342) ELT 418 (Tri-Mumbai) and KEC International Limited vs. Commissioner of Central Excise and Service Tax, Jaipur, 2018 (360) ELT 93 (Tri-Del). The second decision has been confirmed by this Court. These are the two decisions in the cases of the appellant itself. In view of this position, the appeals must succeed. By the impugned judgment, order of penalty and the duty demand beyond the period of normal inflation was already set aside.

4. In view of the aforesaid decisions, we set aside the duty demand and allow the appeals. All consequential actions shall follow.

5. Pending application(s), if any, shall stand disposed of.

.....J.
(ABHAY S. OKA)

.....J.
(UJJAL BHUYAN)

NEW DELHI;
MAY 15, 2024.

ITEM NO.103

COURT NO.7

SECTION XVII-A

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Civil Appeal No.9146/2011

COMMR.OF CEN.EXC.,INDORE

Appellant(s)

VERSUS

M/S NATIONAL STEEL AND AGRO INDUSTRIES LTD

Respondent(s)

WITH

C.A. No. 6219-6220/2012 (XVII-A)
(FOR EX-PARTE STAY ON IA 1/2012
FOR ON IA 77681/2012
IA No. 1/2012 - EX-PARTE STAY)

Date : 15-05-2024 This appeal was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE ABHAY S. OKA
HON'BLE MR. JUSTICE UJJAL BHUYAN

For Appellant(s) Ms. Charanya Lakshmikumaran, Adv.
Ms. Apeksha Mehta, Adv.
Ms. Neha Choudhary, Adv.
Mr. Aayush Agarwal, Adv.
Mr. Umang Motiyani, Adv.
Ms. Falguni Gupta, Adv.
Ms. Jyoti Pal, Adv.
Mr. Vikas Singh Jangra, AOR

Mr. N Venkataraman, A.S.G.
Mr. Mukesh Kumar Maroria, AOR
Mr. H R Rao, Adv.
Mr. Pratyush Shrivastava, Adv.
Mr. Udai Khanna, Adv.
Mr. Ishaan Sharma, Adv.
Mr. Raman Yadav, Adv.

For Respondent(s) Mr. B. Krishna Prasad, AOR

Ms. Charanya Lakshmikumaran, Adv.
Ms. Apeksha Mehta, Adv.

Ms. Neha Choudhary, Adv.
Mr. Aayush Agarwal, Adv.
Mr. Umang Motiyani, Adv.
Ms. Falguni Gupta, Adv.
Ms. Jyoti Pal, Adv.
Mr. Vikas Singh Jangra, AOR

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

Civil Appeal No.9146 of 2011 is dismissed in terms of
the signed order.

Civil Appeal Nos.6219-6220/2012 are allowed in terms of
the signed order.

Pending application(s), if any, shall stand disposed of.

(KAVITA PAHUJA)
COURT MASTER (SH)

(AVGV RAMU)
COURT MASTER (NSH)

[Signed order is placed on the file]