

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 5175 OF 2006

COMMISSIONER OF CENTRAL EXCISE BHOPAL ... Appellant

VERSUS

M/S PROCTOR & GAMBLE
HOME PRODUCTS LTD. AND ANR ... Respondents

WITH

CIVIL APPEAL NO. 7824 OF 2012

O R D E R

After going through the material and hearing the counsel for the parties, we find that the issue is squarely covered by the two judgments of this Court in '*Commissioner of Central Excise, Hyderabad v. Detergents India Limited and Another* [2015 (7) SCC 198] as well as '*Commissioner of Central Excise, Aurangabad v. M/s. Goodyear South Asia Tyres Pvt. Ltd. and Ors.* [2015-TIOL-165-SC-CX].

The appeals are, accordingly, dismissed.

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

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

New Delhi;
September 08, 2015.

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. 5175/2006

COMMISSIONER OF CENTRAL EXCISE BHOPAL ... Appellant

VERSUS

M/S PROCTOR & GAMBLE
HOME PRODUCTS LTD. AND ANR ... Respondents

(With appln. (s) for directions and stay and office report)

WITH

C.A. No. 7824/2012
(With Office Report)

Date : 08/09/2015 These matters were called on for hearing today.

CORAM :

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

For Appellant(s)

Mr. A. K. Panda, Sr. Adv.
Mr. Arijit Prasad, Adv.
Mr. B. Krishna Prasad, Adv.

For Respondent(s)

Mr. V. Lakshmikumaran, Adv.
Mr. M. P. Devanath, Adv.
Ms. L. Charanaya, Adv.
Mr. R. Ramchandran, Adv.
Mr. Aditya Bhattacharya, Adv.
Mr. Hemant Bajaj, Adv.
Mr. Anandh K., Adv.UPON hearing the counsel the Court made the following
O R D E RThe appeals are dismissed in terms of the signed
order.(Nidhi Ahuja)
COURT MASTER(Renu Diwan)
COURT MASTER

[Signed order is placed on the file.]