

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.5391 OF 2007

COMMISSIONER OF CENTRAL EXCISE APPELLANT (S)

VERSUS

M/S. KOYA & COMPANY
CONSTRUCTION PVT. LTD. RESPONDENT (S)

WITH

CIVIL APPEAL NOS.4983-4984 OF 2010

C.C.E., MADURAI APPELLANT (S)

VERSUS

M/S. THE INDIAN HUME PIPE & CO. LTD. RESPONDENT (S)

CIVIL APPEAL NOS.10806-10820 OF 2010

COMMISSIONER OF CENTRAL EXCISE APPELLANT (S)

VERSUS

THE INDIAN HUME PIPE & CO. LTD. RESPONDENT (S)

CIVIL APPEAL NO.5855-5856 OF 2011

COMMISSIONER OF CUSTOMS,
CENTRAL EXCISE APPELLANT (S)

VERSUS

M/S. INDIAN HUME PIPE & CO. LTD. RESPONDENT (S)

...2/-

CIVIL APPEAL NOS.8919-8933 OF 2010

COMMISSIONER OF CENTRAL EXCISE

APPELLANT (S)

VERSUS

M/S. THE INDIAN HUME PIPE & CO. LTD.

RESPONDENT (S)

O R D E R

Heard learned counsel for the revenue as well as learned counsel for the respondent.

2. Learned counsel for the respondent submits that the Customs, Excise and Service Tax Appellate Tribunal (for short, "the Tribunal") has not held that Rule 9 of the Central Excise Valuation (Determination of Price of Excisable Goods) Rules, 2000 (for short, 2000 Rules) does not apply but the Tribunal held that both parts of Rule 9 of 2000 Rules are not fully attracted as it is and, accordingly, it considered the matter in light of Rule 11 of 2000 Rules and passed the order.

3. The matters have been decided by the Tribunal on their own facts. No substantial question of law is involved.

...3/-

4. Civil appeals are dismissed accordingly with
no order as to costs.

.....CJI.
(R.M. LODHA)

.....J.
(KURIAN JOSEPH)

NEW DELHI;
SEPTEMBER 04, 2014

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

ITEM NO.103

COURT NO.1

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(s). 5391/2007

COMMNR. OF CENTRAL EXCISE

Appellant(s)

VERSUS

M/S. KOYA & CO. CONSTRUCTION PVT. LTD.

Respondent(s)

(with office report)

WITH

C.A. No. 4983-4984/2010

(With Office Report for Direction)

C.A. No. 10806-10820/2010

(With Office Report)

C.A. No. 5855-5856/2011

(With Office Report)

C.A. No. 8919-8933/2010

(With Office Report)

Date : 04/09/2014 These appeals were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE KURIAN JOSEPH

HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s)

Mr. A.K. Panda, Sr. Adv.

Mr. Arijit Prasad, Adv. (Argued by)

Mr. Rahul Kaushik, Adv.

For Mr. B. Krishna Prasad, Adv.

For Respondent(s)

Mr. G. Natarajan, Adv.

Mr. Nikhil Nayyar, Adv.

Mr. Dhananjay Baijal, Adv.

Ms. Akanksha, Adv.

Mr. V. Lakshmi Kumaran, Adv.

Mr. Alok Yadav, Adv.

Mr. Sundar Ramanathan, Adv.

For Mr. M. P. Devanath, Adv.

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

Civil appeals are dismissed in terms of the signed
order.

Pending applications, if any, shall stand disposed
of.

(Neetu Khajuria)
Sr.P.A.

(Renu Diwan)
Court Master

(Signed order is placed on the file.)