(2005) 02 SC CK 0035

In the Supreme Court Of India

Case No : Civil Appeal No. 2015 of 2002

Commissioner of Central Excise and Customs, Aurangabad APPELLANT

Vs

CEAT Ltd., Mumbai RESPONDENT

Date of Decision : 17-02-2005

Acts Referred:

Citation : (2005) 98 ECC 843 : (2005) 2 JT 357 : (2005) 3 SCC 37 : (2005) 2 SCR 165

Hon'ble Judges : S. N. Variava, J;S. H. Kapadia, J;AR. Lakshmanan, J

Bench : Full Bench

Advocate : R. Mohan, Additional Solicitor General, Rajiv Dutta, Hemant Sharma, P. Parmeswaran and B. Krishna Prasad, for the Appellant; Ravinder Narain, Sonu Bhatnagar, Ajay Aggarwal and Rajan Narain, for the Respondent

Final Decision : Disposed Of

Judgement

S.H. Kapadia, J.—For the reasons given in our decision in Commissioner of Central Excise, Goa and Chennai Vs. M.R.F. Ltd., Chennai, both these Civil Appeals filed by the department relating to Dipped Tyre Cord Fabric are allowed; the impugned judgments and orders of the Tribunal as well as of the Commissioner are set aside; and these appeals are remitted to the Commissioner, Mumbai, for a fresh disposal in accordance with law. All contentions on both sides are kept open.

2. In the facts and circumstances of this case, there will be no order as to costs.

