(2005) 01 SC CK 0078

In the Supreme Court Of India

Case No : Civil Appeal No''s. 1676-1677 of 2002

Commissioner of Central Excise, Mumbai — APPELLANT

Vs

Ceat Ltd., Mumbai — RESPONDENT

Date of Decision : 25-01-2005

Acts Referred:

Citation : (2005) 98 ECC 441 : (2005) 184 ELT 124 : (2005) 1 JT 439(1) : (2005) 2 SCC 741

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

Bench : Full Bench

Advocate : R. Mohan, Additional Solicitor General, V. Ramasubramanian, A. Subba Rao, Hemant Sharma, B. Krishna Prasad and P. Parmeswaran, for the Appellant; Ravinder Narain, Sonu Bhatnagar, Ajay Aggarwal, Sanjeev Dahiya and Rajan Narain, for the Respondent

Final Decision : Allowed

Judgement

S.H. Kapadia, J.—For the reasons given in our decision in the conjoint Civil Appeals, entitled 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 also 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.

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