

ITEM NO.211

COURT NO.1

SECTION IV-A

BEFORE THE SUPREME COURT SPECIAL LOK ADALAT

PROCEEDING OF

Civil Appeal No(s). 1116/2019

COMMISSIONER OF CENTRAL EXCISE, MYSORE

Appellant(s)

VERSUS

M/S BHORUKA ALUMINIUM LTD.

Respondent(s)

( [ ONLY ITEM NO.211.1 TO 211.3 IS TO BE LISTED UNDER THIS ITEM ]

WITH

C.A. No. 1101/2019 (IV-A)

C.A. No. 1099/2019 (IV-A)

C.A. No. 1100/2019 (IV-A)

Date : 29<sup>th</sup> July, 2024

PRESENT : HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE J.B. PARDIWALA  
HON'BLE MR. JUSTICE MANOJ MISRA  
MR. KAPIL SIBAL, SENIOR ADVOCATE  
MR. VIPIN NAIR, ADVOCATE-ON-RECORD

For Appellant(s) Mr. B. Krishna Prasad, AOR  
Mr. Arijit Prasad, Sr. Adv.  
Ms. Nisha Bagchi, Sr. Adv.  
Mr. V. Chandrasekhar Bharthi, Adv.  
Ms. Sunita Rao, Adv.  
Ms Anamika Agarwal, Adv.  
Mr. Mukesh Kumar Maroria, AOR

For Respondent(s) Mr. Manjunath Meled, Adv.  
Mrs. Vijayalaxmi Udupudi, Adv.  
Mr. Ganesh Kumar R., AOR

**Mr. Punit Dutt Tyagi, AOR**  
**M/S. Veritas Legis, AOR**

**A W A R D**

**CIVIL APPEAL NOS 1099, 1100 AND 1101 OF 2019**

- 1 The dispute between the parties has been referred for determination to the Lok Adalat.
- 2 The tax effect of the subject matter of the appeals is falling below the threshold contained in the circular dated 22 August 2019 of the Central Board of Indirect Taxes and Customs.
- 3 The appeals are disposed of as not pressed.
- 4 Court fee be refunded as per rules.

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**[Vipin Nair, AOR]**

.....  
**[Kapil Sibal, Sr Adv]**

.....J  
**[Manoj Misra]**

.....J  
**[J B Pardiwala]**

.....CJI  
**[Dr Dhananjaya Y Chandrachud]**