

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 Diary No(s). No(s). 5250/2017

COMMISSIONER OF CENTRAL EXCISE & SERVICE
TAX, DIBRUGARH

Appellant(s)

VERSUS

M/S GREENPLY INDUSTRIES LTD

Respondent(s)

(with appln. (s) for condonation of delay in filing appeal)

Date : 13/04/2017 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J. CHELAMESWAR
HON'BLE MR. JUSTICE S. ABDUL NAZEERFor Appellant(s) Mr. A.N.S. Nadkarni, ASG
Mr. Devashish Bharuka, Adv.
Ms. Nisha Bagchi, Adv.
Mr. B. Krishna Prasad, Adv.For Respondent(s) Mr. Abhishek Anand, Adv.
Mr. Aditya Bhattacharya, Adv.
Mr. Victor Das, Adv.
Mr. Anil Dutt, Adv.
Ms. Apeksha Mehta, Adv.
Mr. M. P. Devanath, Adv.UPON hearing the counsel the Court made the following
O R D E R

Delay condoned.

The appeal is dismissed in terms of the signed order.

(DEEPAK MANSUKHANI)
AR-cum-PS(RAJINDER KAUR)
Court Master

(Signed order is placed on the file)

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(s) . _____ OF 2017
(Diary no(s). 5250/2017)

COMMISSIONER OF CENTRAL EXCISE & SERVICE
TAX, DIBRUGARH

Appellant(s)

VERSUS

M/S GREENPLY INDUSTRIES LTD

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O R D E R

Delay condoned.

The instant appeal arise out of Section 11A proceedings under the Central Excise Act, 1944.

In view of the fact that the question pertains to the application of an exemption Notification under the Central Excise Act and the respondent is admittedly not guilty of suppression of any material fact, invocation of Section 11A of the Central Excise Act, 1944 is not justified.

On that simple ground, the appeal is required to be rejected threshold.

The appeal is accordingly dismissed.

However, regarding the interpretation of exemption notification no. 32/99-CE dated 8.7.1999 is concerned, we leave the interpretation of the same to be examined in an appropriate case.

.....J.
(J. CHELAMESWAR)

.....J.
(S. ABDUL NAZEER)

NEW DELHI
April 13, 2017.