

ITEM NO.2 Court 5 (Video Conferencing)

SECTION III

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (C) No(s).11239/2020

(Arising out of impugned final judgment and order dated 23-01-2020 in TA No. 698/2019 passed by the High Court of Gujarat at Ahmedabad)

COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX

Petitioner(s)

VERSUS

M/S SANGHI INDUSTRIES LTD

Respondent(s)

(WITH IA No. 94518/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

WITH

SLP(C) No. 11655/2020 (III)

(WITH IA No. 98377/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Date : 16-11-2020 These petitions were called on for hearing today.

CORAM :

HON'BLE DR. JUSTICE D.Y. CHANDRACHUD

HON'BLE MS. JUSTICE INDU MALHOTRA

HON'BLE MS. JUSTICE INDIRA BANERJEE

For Petitioner(s) Mr. K.M. Nataraj, ASG
 Mr. Sharath Nambiar, Adv.
 Mr. Shailesh Madiyal, Adv.
 Ms. Nisha Bagchi, Adv.
 Mr. B. Krishna Prasad, AOR

For Respondent(s) Mr. V. Lakshmikumaran, Adv.
 Ms. Charanya Lakshmikumaran, AOR
 Mr. Aditya Bhattacharya, Adv.
 Ms. Apeksha Mehta, Adv.
 Ms. Mounica Kasturi, Adv.

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

- 1 Mr K M Nataraj, learned Additional Solicitor General, appears on behalf of the petitioner. Mr V Lakshmikumaran, learned counsel appears on behalf of the respondent.

- 2 The Additional Solicitor General has relied on the decisions of this Court in **CCE & Customs v ISPAT Industries Ltd¹** and **CCE v Ultra Tech Cement Ltd²** in support of the submission that the place of the buyer cannot be regarded as the place of removal in view of the amendment to Section 4 of the Central Excise Act 1944.
- 3 Mr V Lakshmikumaran, on the other hand, submitted that the respondent included freight and insurance for the purpose of valuation and paid higher excise duty excise duty.
- 4 The issue requires consideration in view of the above decisions of this Court.
- 5 Leave granted.
- 6 Hearing expedited.

(SANJAY KUMAR-I)
AR-CUM-PS

(SAROJ KUMARI GAUR)
COURT MASTER

1(2016) 1 SCC 631
2(2018) 2 SCC 721