

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S) . 1070-1071/2008

COMMISSIONER OF CENTRAL EXCISE

APPELLANT (S)

VERSUS

M/S HINDUSTAN PLATINUM LTD. & ANR.

RESPONDENT (S)

WITH

C.A. No. 1073-1074/2008 & C.A. No. 2248-2249/2008

O R D E R

The issue involved in these appeals is as to whether the chemical processing of Platinum, Palladium, Rhodium, Gold and Silver is intermediary product which is exigible to excise duty?

In all these appeals, we find that the Tribunal had recorded a categorical finding that the Department/Revenue did not produce any concrete evidence as to the marketability of the intermediate products which were captively used by the assessees in their factories for further manufacturer of finished goods.

Mr. K. Radhakrishnan, learned senior counsel appearing for the Department/Revenue made an endeavour to show that even if there was no evidence led by the Revenue, there was an admission to this effect in the statements of the Officers of the assessees. On going through those statements, we do not find any such admission on this aspect.

We are also informed by the learned counsel for the assessees that those final goods which fall under Chapter 71, no CENVAT/MODVAT credit is taken on the aforesaid products which are

treated as intermediary products. On the other hand, the goods manufactured falling under Chapter 71, in respect whereof the dispute is raised by the Revenue, the goods are cleared at nil rate of duty. We, thus, do not see any reason to interfere with the orders of the Tribunal which are deciding the issue correctly on the facts of these cases.

The appeals are, accordingly, dismissed.

.....J.
[A.K. SIKRI]

.....J.
[ROHINTON FALI NARIMAN]

NEW DELHI;
NOVEMBER 24, 2015

ITEM NO.104

COURT NO.14

SECTION III

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 No(s). 1070-1071/2008

COMMISSIONER OF CENTRAL EXCISE

Appellant(s)

VERSUS

M/S HINDUSTAN PLATINUM LTD. & ANR.

Respondent(s)

(with appln. (s) for permission to submit additional document(s)
and exemption from filing legible copies of dim annexures)

WITH

C.A. No. 1073-1074/2008

(With appln.(s) for permission to file additional documents and
appln.(s) for exemption from filing legible copies of dim annexures
and Office Report)

C.A. No. 2248-2249/2008

(With Office Report)

Date : 24/11/2015 These appeals were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE A.K. SIKRI

HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s) Mr. K. Radhakrishnan, Sr. Adv.
Mr. Rupesh Kumar, Adv.
Ms. Shweta Garg, Adv.
Mr. Rambabu, Adv.
Mr. Jitin Singhal, Adv.
Mr. Pratik Raoka, Adv.
Mr. B. Krishna Prasad, Adv.

For Respondent(s) Mr. V. Lakshmikumaran, Adv.
Mr. M. P. Devanath, Adv.
Ms. L. Charanaya, Adv.
Mr. Hemant Bajaj, Adv.
Mr. Anandh K., Adv.
Mr. T.D. Satish, Adv.

Mr. Jay Savla, Adv.
Ms. Renuka Sahu, Adv.

UPON hearing the counsel the Court made the following

O R D E R

The civil appeals are dismissed in terms of the signed order.

Interlocutory Application(s) pending, if any, shall stand disposed of accordingly.

(Ashwani Thakur)

COURT MASTER

(Signed order is placed on the file)

(Rajinder Kaur)

COURT MASTER