

SUPREME COURT OF INDIA

Commissioner of Central Excise, Mumbai II

Vs.

Messrs Ceat Limited, Mumbai

C.A.No.1676-1677 of 2002

(S.N.Variava and A.R.Lakshmanan JJ.)

25.01.2005

JUDGMENT

S.N.Variava, J.

1. For the reasons given in our decision in the conjoint Civil Appeals, entitled Commissioner of Central Excise v. M.R.F. Ltd. [Civil Appeal No.1476 of 1999 etc.], 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.