

**SUPREME COURT OF INDIA**

Commissioner of Central Excise, Chennai

Vs.

Messrs Dunlop India Limited, Chennai

C.A.No.1676-1678 of 1999

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

25.01.2005

**JUDGMENT**

**S. H. Kapadia, J.**

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, Chennai for a fresh disposal in accordance with law.

In the facts and circumstances of this case, there will be no order as to costs.