

SUPREME COURT OF INDIA

Commissioner of Central Excise and Customs, Aurangabad

Vs.

M/s. Ceat Limited, Mumbai

C.A.No.2015 of 2002

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

17.02.2005

JUDGMENT

S.H. Kapadia, J.

1. For the reasons given in our decision in *Commissioner of Central Excise vs. M.R.F. Ltd, reported in*¹ both these Civil Appeals filed by the department relating to Dipped Tyre Cord Fabric are 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. All contentions on both sides are kept open.

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

¹(2005(1) SCALE 554)