

(2015) 09 SC CK 0015

SUPREME COURT OF INDIA

Case No: Civil Appeal No. 2621 of 2006 with C.A. Nos. 2892 of 2006 and 9734 of 2011.

Commissioner of Central Excise,
Surat-I - Petitioner @HASH M.K.
Agarwal

APPELLANT

Vs

RESPONDENT

Date of Decision: Sept. 9, 2015

Citation: (2015) 324 ELT 12 : (2015) 16 SCC 29

Hon'ble Judges: A.K. Sikri and Rohinton Fali Nariman, JJ.

Bench: Division Bench

Advocate: S/Shri A.K. Panda, Sr. Advocate, Arijit Prasad, Ms. Shefali Sethi, B. Krishna Prasad, Mrs. Anil Katiyar, V.M. Doiphode, Rajesh Kumar, P.K. Srivastava and Praveen Kumar, Advocates, for the Appearing Parties

Final Decision: Allowed

Judgement

@JUDGMENTTAG-ORDER

Civil Appeal No. 2621 of 2006 : The issue involved in the present civil appeal is whether the goods cleared by the respondent in DTA in terms of paragraph 9.10(b) of the EXIM Policy 2002-2007 with the permission of the Development Commissioner and against the payment in foreign exchange could be treated as "export" and, therefore, not liable to duty under the provisions of Section 3 of the Central Excise Act, 1944, by virtue of Notification No. 8/1997.

2. The aforesaid issue now squarely stands covered in favour of the assessee by the judgment of this Court in "**Virlon Textile Ltd. v. Commissioner of Central Excise, Mumbai [2007 (211) E.L.T. 353]**."

3. Another issue is as to whether the purchase of goods/raw material from another EoU would be treated as indigenously procured.

4. This question is also answered in favour of the assessee by another judgment of this Court in "**Commissioner of Central Excise, Surat-I v. Favourite Industries**" [2012 (278) E.L.T. 145].

5. This appeal is, accordingly, dismissed.

Civil Appeal No. 2892 of 2006

Civil Appeal No. 9734 of 2011

6. These appeals are also dismissed in terms of the aforesaid order passed in Civil Appeal No. 2621 of 2006.