CASE NO.:

Appeal (civil) 4843 of 1994

PETITIONER:

M/s. Bhupindra Steels (P) Ltd.

RESPONDENT:

Collector of Central Excise, New Delhi

DATE OF JUDGMENT: 17/09/2002

BENCH:

Syed Shah Mohammed Quadri & S. N. Variava.

JUDGMENT:

JUDGMENT

We have today in Civil Appeal No. 2305 of 1994 held that the Appellants are not entitled to exemption under Notification No. 208/83. In this case the only difference is that the inputs are different. On the reasoning given in that judgment these inputs would not fall under Sub-Item 8. Therefore this Appeal also stands dismissed. There shall be no order as to costs.

