

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS.71-72 OF 2010

(Arising out of S.L.P. (C) Nos.20246-20247 of 2008)

Commnr. of Central Excise, Maharashtra ...Appellant(s)

Versus

M/s. Varroc Lighting Pvt. Ltd. & Anr.
[M/s. Varroc Engineering Pvt. Ltd. & Anr.] ..Respondent(s)

O R D E R

Leave granted.

By consent, the matter is taken up for final hearing.

After passing of the impugned order, this Court has laid down the law in the case of Commissioner of Central Excise, Pune vs. SKF India Limited, reported in [2009] 239 E.L.T.385. We say no more, except that applicability of the judgement in the case of SKF India Limited [supra] to the facts of the present case will be decided by Customs, Excise and Service Tax Appellate Tribunal ['Tribunal' for short] as learned senior counsel appearing on behalf of the assessee states that SKF India Limited [supra] is not

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applicable to the facts of this case. This question may be considered by the Tribunal. Accordingly, the impugned order is set aside and the matter stand remitted to the Tribunal.

The civil appeals, accordingly, stand allowed with no order as to costs.

.....J.
[S.H. KAPADIA]

.....J.
[AFTAB ALAM]

New Delhi,
January 07, 2010.



JUDGMENT