

REPORTABLE

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 7034 OF 2001

Commnr. of Central Excise, Mumbai-I ...Appellant

Versus

M/s Tanzeem Screenarts ...Respondent

J U D G M E N T

Dr. ARIJIT PASAYAT, J

1. Challenge in this appeal is to the judgment of Customs, Excise and Gold (Control) Appellate Tribunal, Mumbai (in short ‘CEGAT’). In this case the CEGAT followed the order passed in the case of Srikumar Agencies who was one of the respondents in Civil Appeal Nos. 4872-4892 of 2000. By our separate judgment today in Civil Appeal Nos. 4872-4892 of 2000 we have set aside the order of CEGAT and remitted the matter to it to

be dealt with afresh. The decision in the said case shall apply to the facts of the present case.

2. The appeal will be heard afresh by the appropriate bench of CEGAT which is presently known as Customs, Excise & Service Tax Appellate Tribunal (in short the 'CESTAT').

3. Since the matter is pending for long, we request the CESTAT to dispose of the appeal as early as possible preferably by the end of February, 2009.

4. The appeal is allowed.

.....J.
(Dr. ARIJIT PASAYAT)

.....J.
(P. SATHASIVAM)

.....J.
(AFTAB ALAM)

New Delhi,
November 27, 2008