

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
CIVIL APPEAL NO.1150 OF 2004

COMMISSIONER OF CUSTOMS, CHENNAI ... APPELLANT

VERSUS

DENSO KIRLOSKAR INDUSTRIES
PRIVATE LTD. ... RESPONDENT

O R D E R

1. We have heard learned counsel for the parties to the *lis*.

2. In this appeal, the Revenue is questioning the correctness or otherwise of the judgment and order passed by the Customs, Excise and Service Tax Appellate Tribunal (for short 'CESTAT'), Bangalore in Appeal No.C/28/2003 dated 22.8.2003.

3. For the purpose of disposal of this appeal, it may not be necessary to notice the facts in detail, since we are disposing of this appeal on a short ground.

4. In this appeal, Revenue effect is too meager. Therefore, it would be sufficient to keep the questions of law open, if the Revenue wants to agitate the same in an appropriate appeal.

5. Accordingly, we dispose of the appeal and confirm the order passed by the CESTAT. However, we keep all the questions of law open, to be agitated by the Revenue in an appropriate case, if they so desire. No order as to costs.

Ordered accordingly.

.....J.
(H.L. DATTU)

.....J.
(ANIL R. DAVE)

NEW DELHI;
FEBRUARY 29, 2012