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C.A.No. 2360-2361 OF 1999
ITEM No.1A
(For Judgment)

Court No.5

SECTION III

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Civil Appeal Nos. 2360-2361/1999

COMMNR. OF CENT. EXCISE, CALCUTTA

Appellant (s)

VERSUS

M/S. EMKAY INVESTMENTS (P) LTD. & ANR.

Respondent (s)

[HEARD BY S.N.VARIAVA, AR. LAKSHMANAN AND S.H.KAPADIA, JJ.]

Date : 08/12/2004 These Appeals were called on for pronouncement of
judgment today.

CORAM :

HON'BLE MR. JUSTICE S.N. VARIAVA
HON'BLE DR. JUSTICE AR. LAKSHMANAN
HON'BLE MR. JUSTICE S.H. KAPADIA

For Appellant (s)
Mr. B. Krishna Prasad, Adv.

For Respondent(s)
Mr. V.J. Francis, Adv.

The Court made the following

J U D G M E N T

Hon'ble Dr. Justice AR. Lakshmanan pronounced the judgment of the Court.
The appeals are allowed in terms of the signed judgment. There shall be no order as to costs.
Reportable.

(K.K. Chawla)
Court Master

(Jasbir Singh)
Court Master

(Signed judgment is placed on the file)