

ITEM NO.1A  
I  
(For Judgment)

COURT NO.4

SECTION II

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

C.A. NO.3972 of 2001

M/s. Ispat Industries Ltd.  
Appellant(s)

Appell

VERSUS

Commissioner of Customs, Mumbai  
Respondent(s)

With

C.A. No. 5921-5924/2004, C.A. No. 6160-6161/2004  
C.A. No. 6366/2004 and C.A. No. 1603/2005

Date: 29/09/2006 These Appeals were called on for judgment today.

For the Appellant(s)  
in CA No.3972/2001 &  
for RR in CA 6160-61/04

Mr. Harish N. Salve, Sr. Adv.  
Mr. C.N. Sree Kumar, Adv.

For the Appellant(s)  
in CA 6366/2004 & for  
RRs in CA 5921-5924/2004

Mr. Harish N. Salve, Sr. Adv.  
Mr. Chandrachud, Adv.  
Mr. K.R.Sasiprabhu, Adv.

For Appellant(s) in  
CA 1603 of 2005

Mr. S.Ganesh, Sr. Adv.  
Mr. Maninder Singh, adv.

For Respondent(s)  
in CA 3972/2001 &  
for appellant(s) in  
in CA 5921-24/04 &  
CA 6160-61/2004

Mr. A.Subba Rao, Adv.  
Mr. B.K.Prasad, Adv.

For Respondent(s)  
in CA 5921-24/2004

Mr. Mahesh Agarwal, Adv.  
Mr. Rishi Agrawala, Adv.  
Mr. E.C. Agrawala, Adv.

For Respondent(s)  
in CA 6160-61/2004

Mr. S.Ganesh, Sr. Adv.  
Mr. Ajay Aggarwal, Adv.  
Mr. Rajan Narain, Adv.

Delay condoned in Civil Appeal No. 1603/2005.

Hon'ble Mr. Justice Markandey Katju pronounced the judgment of the Bench comprising Hon'ble Mr. Justice Ashok Bhan and His Lordship.

For the reasons stated in the judgment, the Appeals filed by the assesseees are allowed and the appeals filed by the revenue are dismissed. No costs.

(Parveen Kr. Chawla)

(Kanwal Singh)

Court Master

Court Master

[Signed Reportable Judgment is placed on the File]