

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

CIVIL APPEAL NO. 5118 OF 2002

Commissioner of Central Excise, Chandigarh

Appellant(s)

Versus

M/s. Pepsi Foods Ltd.

Respondent(s)

[HEARD BY HON'BLE ARIJIT PASAYAT AND LOKESHWAR SINGH PANTA, JJ.]

Date: 29/05/2007 This matter was called on for judgment today.

For Appellant(s)

Mr. B. Krishna Prasad, Adv.

For Respondent(s)

Mr. V. Balachandran, Adv.

Hon'ble Dr. Justice Arijit Pasayat pronounced the judgment of the Bench comprising of His Lordship and Hon'ble Mr. Justice Lokeshwar Singh Panta.

In the background given in the judgment, the CEGAT presently known as Customs, Excise and Service Tax Tribunal has to decide whether the benefit under Section 4(4)(d)(ii) is available to be granted. In that regard, we express no opinion. It is stated that the writ petition No.17685/94 is pending before the Punjab and Haryana High Court. It is for the Tribunal to take note of the decision if any rendered in that petition. The appeal is allowed to that extent. There will be no order as to costs.

(Parveen Kr. Chawla)  
Court Master

(Vijay Aggarwal)  
Court Master

[Signed Reportable Judgment is placed on the File]