

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

RECORD OF PROCEEDINGS

CIVIL APPEAL NO(s). 3813 OF 2005

COMMISSIONER OF CUSTOMS, NEW DELHI

Appellant (s)

VERSUS

M/S. PRODELIN INDIA (P) LTD.

Respondent(s)

(With appln.(s) for stay and office report)

(FOR FINAL DISPOSAL)

Date: 24/08/2006 This Appeal was called on for hearing today.

CORAM :

HON'BLE Dr. JUSTICE AR. LAKSHMANAN

HON'BLE MR. JUSTICE TARUN CHATTERJEE

For Appellant(s)

Mr. Harish Chandra, Sr. Adv.

Mr. Rudreshwar Singh, Adv.

Mr. B. Krishna Prasad, Adv.

For Respondent(s)

Mr. Shyam Divan, Sr. Adv.

Ms. Poli Kataki, Adv.

Ms. Meenakshi Arora, Adv.

UPON hearing counsel the Court made the following

O R D E R

appellant Heard Mr. Harish Chandra, learned Senior Counsel for the

and Mr. Shyam Divan, learned Senior Counsel for the respondent.

Hearing concluded.

Judgment reserved.

sd/-

sd/-

(A.D. Sharma)

(Phoolan Wati Aror

a)

Court Master

Court Master

LIST OF BOOKS CITED :

1. 1997 (9) SCC 738
2. 2001(4)SCC 593
3. 1995 (7) E.L.T. 20
4. 1998 (9) SCC 109
5. Customs Valuation Rules, 1988 (in compilation)
6. 2001 (1) SCC 315 (para 6 onwards)
7. 2005 (3) SCC 265 (para 16 onwards)
8. 2004 (170) E.L.T. 29 (para 4 & 5)

9. Vol.15, 2000 (115) E.L.T. 489