

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). 5642/2009

BHARAT PETROLEUM CORPORATION LTD.

Appellant(s)

VERSUS

COMMISSIONER OF CENTRAL EXCISE NASHIK COMMISSIONERATE Respondent(s)

(IA No. 167941/2019 - PERMISSION TO FILE ADDITIONAL
DOCUMENTS/FACTS/ANNEXURES)

WITH C.A. Nos. 8025-8027/2010, 5686/2014,

C.A. No. 9838/2017

(IA No. 86860/2023 - EARLY HEARING APPLICATION
IA No. 57692/2017 - STAY APPLICATION)

C.A. No. 5516/2019

(IA No. 89536/2019 - EX-PARTE STAY)

C.A. No. 10890/2024

(FOR ADMISSION and I.R. and IA No.144900/2023-EXEMPTION FROM
FILING C/C OF THE IMPUGNED JUDGMENT and IA No.144899/2023-STAY
APPLICATION)

Date : 20-01-2025 These matters were called on for pronouncement
of judgment today.

For Appellant(s) :

Mr. Parijat Sinha, AOR

Mr. B. Krishna Prasad, AOR

Mr. Mukesh Kumar Maroria, AOR

For Respondent(s) :

Mr. Gurmeet Singh Makker, AOR

Mr. V. Lakshmikumaran, Adv.

Mr. Mahesh Agarwal, Adv.

Mr. Rishi Agrawala, Adv.

Mr. M.S. Ananth, Adv.

Mr. Abhinabh Garg, Adv.

Mr. E. C. Agrawala, AOR

Mr. Abhinav Agrawal, AOR

Mr. Parijat Sinha, AOR

Hon'ble Mr. Justice Abhay S.Oka pronounced the Reportable judgment of the Bench comprising His Lordship and Hon'ble Mr. Justice Pankaj Mithal.

The relevant part of the judgment reads thus:

"40. Hence, we pass the following order:

- i) Civil Appeal No.5642 of 2009 is hereby allowed. The impugned orders, including the order dated 8th December 2007 passed by the Commissioner of Central Excise, Nashik are hereby set aside;
- ii) In the remaining appeals, the impugned judgments are hereby quashed and set aside, and the appeals are remanded to the concerned Tribunals to decide the same in accordance with the law laid down in this judgment and accordingly, the appeals are partly allowed;
- iii) We make it clear that after remand, the Tribunal will decide the cases in the light of the findings recorded in this judgment; and
- iv) There will be no orders as to costs."

Pending applications also stand disposed of.

(Anita Malhotra)
AR-CUM-PS

(AVGV RAMU)
Court Master

(Signed Reportable judgment is placed on the file.)