

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 5700 OF 2019

COMMISSIONER OF CENTRAL EXCISE PUNE II

APPELLANT(S)

VERSUS

SS ENGINEERS

RESPONDENT(S)

O R D E R

Having regard to the fact that for the subsequent period, the Department has taken a stand that the bought-out items are not entered in the factory and the Assessee has not claimed credit on them, there is no case for adding their value in the assessable value and hence no proceeding need be initiated in the form of a show cause notice, we find that for the previous period, in respect of which this appeal arises, the stand of the Department cannot be contrary to what has been stated above. Hence, we do not find any merit in the appeal. The Civil Appeal is dismissed.

Pending application(s) shall stand disposed of.

.....J.  
[B.V. NAGARATHNA]

.....J.  
[PRASHANT KUMAR MISHRA]

NEW DELHI  
JULY 07, 2023

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.8189 OF 2019

COMMISSIONER OF CENTRAL EXCISE  
AND SERVICE TAX VADODARA 1

APPELLANT (S)

VERSUS

EMCO LIMITED

RESPONDENT (S)

WITH

CIVIL APPEAL NOS.5701-5703 OF 2019

O R D E R

It is stated at the Bar that the appeals can no longer be considered on merits in view of the fact that the respondent herein has undergone the process of resolution under the provisions of the IBC and having regard to the dictum of this Court in Ghanashyam Mishra and Sons Private Limited v/s. Edelweiss Asset Reconstruction Company Limited, reported in (2021) 9 SCC 657 (paragraphs 102.1 and 102.3), the statutory dues owed by the respondent to the appellant (Department) shall no longer be the subject matter of adjudication, as it has stood extinguished.

In view of the aforesaid submission, the Civil Appeals are disposed of in the aforesaid terms.

Pending application(s) shall stand disposed of.

.....J.  
[B.V. NAGARATHNA]

.....  
[PRASHANT KUMAR MISHRA]

NEW DELHI  
JULY 07, 2023

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 No(s). 5700/2019

COMMISSIONER OF CENTRAL EXCISE PUNE II

Appellant(s)

VERSUS

SS ENGINEERS

Respondent(s)

(IA No. 80210/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT

IA No. 80208/2019 - STAY APPLICATION)

WITH

C.A. No. 8189/2019 (XVII-A)

(IA No. 118456/2019 - STAY APPLICATION)

C.A. Nos. 5701-5703/2019 (XVII-A)

(IA No. 92835/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT, IA No. 92832/2019 - STAY APPLICATION)

Date : 07-07-2023 These matters were called on for hearing today.

CORAM : HON'BLE MRS. JUSTICE B.V. NAGARATHNA  
HON'BLE MR. JUSTICE PRASHANT KUMAR MISHRAFor Appellant(s) Mr. N. Venkatraman, A.S.G.  
Mr. Mukesh Kumar Maroria, AOR  
Mr. Rupesh Kumar, Adv.  
Mr. Vikrant Yadav, Adv.  
Mr. Aakansha Kaul, Adv.  
Ms. Rukmini Bobde, Adv.For Respondent(s) Mr. Prakash Shah, Adv.  
Mr. Jas Sanghvi, Adv.  
Mr. Jasdeep Singh Dhillon, Adv.  
Mr. Rahul Gupta, AOR  
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Mr. Rahul Narayan, Adv.  
Mr. Mehul Parti, Adv.  
Mr. Ashwani Malhotra, Adv.  
Ms. Palak Vashisth, Adv.  
Mr. Avinash B. Amarnath, AOR

UPON hearing the counsel the Court made the following

O R D E R

Civil Appeal No(s). 5700/2019The Civil Appeal is dismissed in terms of the signed  
order.

Contd..

Pending application(s) shall stand disposed of.

CIVIL APPEAL Nos.8189 AND 5701-5703 OF 2019

The Civil Appeals are disposed of in terms of the signed order.

Pending application(s) shall stand disposed of.

(NEETU SACHDEVA)  
ASTT. REGISTRAR-cum-PS

(signed orders are placed on the file)

(MALEKAR NAGARAJ)  
COURT MASTER (NSH)