

**IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION**

CIVIL APPEAL NO. 1434 OF 2020

COMMISSIONER OF CUSTOMS AND CENTRAL EXCISE ...Appellant(s)

Vs.

P AND C CONSTRUCTIONS PVT. LTD ...Respondent(s)

O R D E R

It is stated by Ms. Nisha Bagchi, learned senior counsel appearing for the Revenue that this appeal has to be dismissed on the ground of low tax effect as being covered by the Circular No. 17 of 2019 dated 08.08.2019 issued by Department of Revenue, Ministry of Finance.

In view of the statement made, this Civil Appeal is therefore dismissed.

Pending applications, if any, shall stand disposed of.

.....J.
[PAMIDIGHANTAM SRI NARASIMHA]

.....J.
[ARAVIND KUMAR]

**NEW DELHI;
FEBRUARY 01, 2024**

ITEM NO.5

COURT NO.15

SECTION XVII-A

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). 1434/2020

COMMISSIONER OF CUSTOMS AND CENTRAL EXCISE

Appellant(s)

VERSUS

P AND C CONSTRUCTIONS PVT. LTD

Respondent(s)

Date : 01-02-2024 This appeal was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ARAVIND KUMAR

For Appellant(s) Mr. N Venkataraman, A.S.G.
Ms. Nisha Bagchi, Sr. Adv.
Mr. Mukesh Kumar Maroria, AOR
Mr. V C Bharathi, Adv.
Mr. Anirudh Bhatt, Adv.
Mr. Shivank Pratap Singh, Adv.
Mr. Navanjay Mahapatra, Adv.
Mr. R R Rajesh, Adv.

For Respondent(s) Mr. Ashok Mathur, AOR
Mr. R. Sudhinder, Adv.
Ms. Prerana Amitabh, Adv.
Ms. Manpreet Kaur Bhalla, Adv.

UPON hearing the counsel the Court made the following
O R D E R

Civil Appeal is dismissed in terms of the Signed Order which
is placed on the file.

Pending applications, if any, shall stand disposed of.

(KAPIL TANDON)
COURT MASTER (SH)

(NIDHI WASON)
COURT MASTER (NSH)