

Kolhapur Canesugar Works Ltd. vs Union Of India (Uoi) And Ors. on 11 September, 1997

Equivalent citations: 1998(99)ELT198(SC), (1998)8SCC692, AIR 1999 SUPREME COURT 1537, 1998 (8) SCC 692, 1998 AIR SCW 3951, (1998) 99 ELT 198

Bench: S.C. Agrawal, V.N. Khare

JUDGMENT

1. One of the questions that falls for consideration in these appeals is whether the provisions of Section 6 of the General Clauses Act can be held to be applicable where a Rule in the Central Excise Rules is replaced by Notification dated August 6, 1977 issued by the Central Government in exercise of its Rule making power, Rules 10 and 10A were substituted. The said Rules as substituted in 1977 were replaced in 1980 by Section 11A of the Central Excise Act.

2. Shri F.S. Nariman, the learned Senior Counsel appearing for the appellants in Civil Appeal No. 2132/94, has placed reliance on the decision of the Constitution Bench of this Court in Rayala Corporation (P) Ltd. and Ors. v. Director of Enforcement, New Delhi . In that case this Court was dealing with the provisions of Rule 132A of the Defence of India Rules, 1962, and it was held that the provisions of Section 6 of General Clauses Act could not be made applicable only to the repeal of the Rules and that the said provisions are applicable only to the repeal of a Central Act or Regulation. The said decision in Rayala Corporation (supra) has been considered and explained by various Benches in various High Courts. The said decisions are under challenge in this group of matters. Having regard to the importance of the question, we consider it appropriate that the Constitution Bench considers this matter. It is, therefore, directed that the matter be placed before the Hon'ble Chief Justice of India for appropriate directions in this regard.

3. Tag SLP (C) No. 16223 of 1985 with this batch.