

Supreme Court of India

Collector Of Central Excise, ... vs Re-Rolling Mills on 15 July, 1997

Equivalent citations: 1997 (94) ELT 8 SC, JT 1998 (7) SC 505, (1998) 9 SCC 185

Bench: S Agrawal, D Wadhwa

ORDER

1. The learned counsel for the parties do not dispute that this appeal is covered by the decision of this Court in Union of India v. Jain Shudh Vanaspati Ltd., In that case the Court was dealing with Section 28 of the Customs Act which is in pari materia with Section 11-A of the Central Excise Act. The said decision is thus applicable to the present case also. For the reasons given in the said judgment, the appeal is dismissed with no order as to costs.