

Supreme Court of India

Bombay Tyres International Ltd. vs Collector Of Central Excise, ... on 11 July, 1997

Equivalent citations: 2000 (72) ECC 471, 2000 (121) ELT 8 SC, JT 1998 (4) SC 437, (1997) 8 SCC 404

Bench: J Verma, K Ramaswamy, B Kirpal

ORDER J.S. Verma, C.J., K. Ramaswamy and B.N. Kirpal, JJ.

1. In spite of our earlier order dated 26-3-1997, the appellant has not produced any material to indicate that the burden of the tax was not passed on to the consumers, so that the appellant could claim refund of the tax which was paid under protest on the basis of the judgment of this Court in *Mafatlal Industries Ltd. v. Union of India* . In our opinion, this alone is sufficient to disentitle the appellant to claim the refund after the decision in *Mafatlal*.

2. The appeal is, therefore, dismissed.