

Supreme Court of India

Collector Of Central Excise vs R.M.D.C. Press Pvt. Ltd. on 21 March, 1996

Equivalent citations: 1997 (92) ELT 29 SC, (1998) 8 SCC 419

Bench: B J Reddy, K Paripoornan

ORDER

1. Delay condoned.

2. It is not yet explained on the affidavit why the Revenue did not choose to file appeals against the other orders of the High Court which were rendered simultaneously with the order under appeal in Special Leave Petition (C) No. ... (CC No. 4847 of 1995) of 1996. On 19-1-1996, a final opportunity was given to the Revenue to explain this fact by way of an affidavit. It has not been done so far. The learned counsel for the Revenue is not in a position to state that the appeals have been preferred at least by now. In the circumstances, we are not inclined to interfere in the matter. The special leave petitions are dismissed accordingly. No opinion on merits.

3. Once the special leave petitions against the decision of the High Court are dismissed, the civil appeal against the order of the Tribunal cannot proceed, since it is likely to result in inconsistent orders. Accordingly civil appeal is also dismissed, without entering into the merits of the matter.

4. No costs.