

Supreme Court of India

Collector Of Central Excise, ... vs Indian Petro Chemicals on 11 December, 1996

Equivalent citations: 1997 (92) ELT 13 SC, (1997) 11 SCC 318

Bench: S Bharucha, S Sen

ORDER

1. We have read the judgment and order of the Customs, Excise and Gold (Control) Appellate Tribunal under appeal. It came to the conclusion that two exemption notifications were applicable and gave to the assessee the benefit of that notification which was more beneficial to it. Having read the judgment and order and heard learned Counsel, We see no good reason to interfere with the judgment and order under appeal. The appeal is dismissed. No order as to costs.