Supreme Court of India

Collector Of Central Excise, ... vs Indian Tobacco Co. Ltd. on 14 July, 1994

Equivalent citations: 1994 (3) SCALE 315, 1994 Supp (3) SCC 298 b

Bench: K Singh, S Mohan

ORDER

1. We have today delivered judgment in Civil Appeal No. 4770 of 1994 arising out of S.L.P. (c) No. 1513 of 1991 titled Rollatainers Ltd. and Anr. V. Union of India and Ors. For the reasons and the conclusions reached by us in the said appeal, this Civil Appeal is dismissed and the Order dated March 27, 1984 of the Central Excise & Gold (Control) Appellate Tribunal, New Delhi. We further set aside the Order dated December 5, 19(sic) of the Appellate Collector of Central Excise, Madras. We restore the Order of the Assistant Collector. No costs.