

Indian Rockwool Co. Ltd. and Another

Vs

Union of India and Others

Writ Petition No. 655 of 1977

(O. Chinnappa Reddy, G. L. Oza, S. Natarajan, M. M. Dutt JJ)

12.11.1986

ORDER

1. In this petition under Article 32 of the Constitution the petitioners question the levy of Central Excise Duty on Glass Wool at the rate of Rs. 1.50 per Kg. during the period from March 1, 1973 to April 30, 1973. It appears that by a notification dated November 6, 1965 Glass Wool was originally totally exempted from the levy of Central Excise duty. By a notification dated March 1, 1973 the levy was imposed for the first time at the rate of Rs. 1.50 per Kg. On a representation made by the manufacturers of Glass Wool the Government of India reconsidered the matter and by a notification dated April 30, 1973 reduced the duty to 0.20 paise per Kg. in the case of Glass Wool manufactured by Hager's process but retained it at Rs. 1.50 per Kg. in the case of Glass Wool manufactured by any other process. As the petitioner does not complain against the levy as imposed by the notification dated April 30, 1973, we are concerned only with the levy of duty on Glass Wool manufactured by Hager's process during the short period between March 1, 1973 to April 30, 1973. The levy is questioned on the ground that it is confiscatory and also on the ground that the failure of the government to make proper classification makes the classification itself discriminatory and violative of Article 14 of the Constitution. It was submitted that the distinction which was made by the notification dated April 30, 1973 between Glass Wool manufactured by Hager's process and Glass Wool manufacture by other process should have been made even in the first instance. Assuming that the levy was high as contended by the petitioners, we are unable to hold on the present material that it was either confiscatory or discriminatory. The writ petition is dismissed.

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