

Assistant Collector of Central Excise and Others

Vs

Madras Rubber Factory Ltd.

Review Petition Nos. 597 To 601 of 1987 in Civil Appeal Nos. 3195 of 1979, 4731-32, 793 of 1984, 1313 and 388 of 1981 and 2269 of 1980; Special Leave Petitions Nos. 10108, 36 of 1980, 4041 of 1981 and Writ Petition Nos. 192 of 1977

(CJI R. S. Pathak, I. M. Sharma JJ)

01.05.1989

ORDER

PATHAK, C. J. –

1. After hearing learned counsel for the parties briefly, we are satisfied that the judgment and order dated December 20, 1986 (Asstt. Collector of Central Excise v. Madras Rubber Factory Ltd., 1986 Supp SCC 751 : 1987 SCC (Tax) 115) of which review is sought, should be recalled and the cases be heard again on the merits. It appears to us prima facie that in respect of certain items an inconsistency is present in the impugned judgment when regard is had to the law laid down by this Court in Union of India v. Bombay Tyres International Ltd. ((1984) 1 SCC 467 : 1984 SCC (Tax) 17 : (1984) 1 SCR 347). Inasmuch as the cases are being re-opened, we refrain from expressing any opinion at this stage on the merits of the points raised in the cases. Objection was taken by the respondent manufacturers to the review petitions on the ground that the finality of the judgment should be maintained and should not be disturbed lightly. In our opinion, the points raised by the petitioners are of substantial public importance, and therefore call for reconsideration.

2. Accordingly, we allow the review petitions, and recall the judgment and order dated December 20, 1986 and restore the cases to their original number and direct that they be listed again for fresh consideration. There is no order as to costs.

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