

SUPREME COURT OF INDIA

Feldohf Auto And Gas Industries Ltd.

Vs.

Union of India

C.A.No.3851 of 1991

(S.Ranganathan and N.D.Ojha JJ.)

23.09.1991

ORDER

1. Leave Granted.

2. We have heard counsel for both the parties. The High Court has dismissed the writ petition filed by the appellants on the sort ground that the petitioners have not availed themselves of the alternative remedy of appeal. It is pointed out on behalf of the appellants that they had challenged the validity of Notification No.174/89 dated 1-9-1989 in the writ petition and this is a contention which will not be open to them in the appeal under the statutory provision. There is force in this contention. We, therefore, allow the appeal and restore the writ petition to be disposed of by the High Court in regard to the point of validity, in the notification. The other points concerning details of assessment, if any, should, however, be agitated by the appellants in the regular appeals under the Act, if any.

3. The civil appeal is disposed of accordingly. There will be no order as to costs.

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