

SUPREME COURT OF INDIA

Ferro Alloys Corporation Ltd.

Vs.

Collector of Customs & Central Excise

(B J Reddy and M Mukherjee JJ.)

21.08.1995

ORDER

1. Since the ultimate decision is in favour of the appellant and is neither relevant on the rate of duty applicable nor on the question of value of goods for the purpose of assessment, this appeal is not maintainable under Section 35L of the Central Excise Act. On this ground alone, the appeal is dismissed without going into the merits of the question decided by the Full Bench of the Tribunal.