

Union of India and Others

Vs

Godhawani Brothers and Another

Civil Appeal No. 597 of 1997

(J. S. Verma, S. P. Kurdukar JJ)

31.01.1997

ORDER

1. Leave granted.
2. This appeal by special leave is against the judgment of the Division Bench of the Bombay High Court dated 14-8-1987 in Appeal No. 687 of 1984 by which the appeal of the assessee (respondent herein) was allowed setting aside the judgment of the learned Single Judge which had dismissed the assessee's writ petition.
3. The only question for decision before the High Court was the availability of the plea of promissory estoppel to a party against issue of a notification in exercise of the statutory powers superseding the exemption from duty or tax granted earlier for a specified period. The learned Single Judge held against the assessee but the Division Bench of the High Court decided in the assessee's favour. C
4. The point is now settled by the decision of this Court in *Kasinka Trading v. Union of India* wherein such a plea of the assessee was rejected. This appeal has, therefore, to be allowed.
5. Consequently, the appeal is allowed. The impugned judgment of the Division Bench of the High Court is set aside resulting in restoration of judgment of the Single Bench by which the writ petition was dismissed.