

Bombay Tyres International Ltd.

Vs

Collector of Central Excise, Indore

Civil Appeal No. 1909 of 1997

(CJI J.S. Verma, K. Ramaswamy, B.N. Kirpal JJ)

11.07.1997

ORDER

1. In spite of our earlier order dated 26-3-1997, the appellant has not produced any material to indicate that the burden of the tax was not passed on to the consumers so that the appellant could claim refund of the tax which was paid under protest on the basis of the judgment of this Court in Mafatlal Industries Ltd. v. Union of India. [(1997) 5 SCC 536 : (1997) 89 ELT 247] In our opinion, this alone is sufficient to disentitle the appellant to claim the refund after the decision in Mafatlal. [(1997) 5 SCC 536 : (1997) (89 ELT 247]

2. The appeal is, therefore, dismissed.