

**SUPREME COURT OF INDIA**

Union of India (Uoi)

Vs.

Ingersoll Rand (India) Ltd.

(S Agrawal and D Wadhwa JJ.)

15.07.1997

**ORDER**

1. By the impugned judgments the Karnataka High Court has allowed the writ petitions filed by the respondents and has directed the appellants to refund the amount of excise duty paid by the respondents without requiring the respondents to pursue the remedy available under the statutory provisions governing the refund of the duty paid. The matter is covered by the decision of the Larger Bench of this Court in Mafatlal Industries Ltd. v. Union of India wherein this Court has laid down that the High Court in exercise of its power under Article 226 of the Constitution cannot give direction for refund in disregard of the provisions contained in the Central Excises and Salt Act. The appeals are therefore, allowed, the impugned judgments of the High Court are set aside and the writ petitions filed by the respondents are dismissed. No orders as to costs.