

SUPREME COURT OF INDIA

Union of India (Uoi)

Vs.

J.J. Electricals

(S Agrawal and M J Rao JJ.)

29.07.1997

ORDER

1. Both these appeals are directed against the judgment of the Allahabad High Court dated 22-7-1994 in the writ petitions filed by the respondents wherein the validity of Notification No. 223 dated 22-9-1987 was challenged. By the said notification, amendment had been made in Notification No. 175 of 1986 dated 1-3-1986 so as to deny the exemption granted under the notification dated 1-3-1986 in respect of specified goods when a manufacturer reaffixes the specified goods with a brand name or a trade name of another person who is not eligible for the grant of exemption under the notification dated 1-3-1986. The Allahabad High Court, by the impugned judgment, has held that the notification dated 22-9-1987 was violative of the provisions of Article 14 of the Constitution and on that view the said notification has been struck down. The said judgment of the High Court came up in appeal before this Court in Union of India v. Paliwal Electricals (P) Ltd., and this Court, reversing the view of the High Court has upheld the notification dated 22-9-1987 as valid.

2. Shri K,C. Dua, the learned counsel for the respondents, has submitted that this Court, while deciding the case of Paliwal Electricals (P) Ltd., did not have the assistance of anybody representing the respondent assessee and that the said judgment of the Court needs reconsideration. We have carefully gone through the judgment of this Court and have taken note of the submissions of Shri Dua. We do not find any ground to take a view different than the one taken in Union of India v. Paliwal Electricals (P) Ltd., These matters are thus fully covered by the said decision of this Court in Union of India v. Paliwal Electricals (P) Ltd., The appeals

are, therefore, allowed, the impugned judgment of the High Court allowing the writ petition of the respondents is set aside and the writ petitions filed by the respondents are dismissed. No order as to costs.