

**SUPREME COURT OF INDIA**

Union of India (Uoi)

Vs.

Ganesh Rice Mills

(S Sen and K Thomas JJ.)

26.09.1997

**ORDER**

1. Leave granted.

2. The only point decided by the High Court is that the Finance Minister's statement on the floor of the House must be held to be binding and the Union was stopped from realising the disputed cess from the appellants. It has been stated that the writ petitioner had acted to his prejudice on the basis of the promise made by the Finance Minister. We are of the view that speech made in Parliament by the Finance Minister cannot be treated as a promise or representation made to the writ petitioner and the principle of promissory estoppel was wrongly applied by the High Court. No case of promissory estoppel has been made out on the facts of this case.

3. In that view of the matter, the judgment under appeal is set aside. The appeal is allowed. There will be no order as to costs.