

SUPREME COURT OF INDIA

Chanan Singh

Vs.

Collector Central Excise

(K.Venkataswami and R.P.Sethi JJ.)

06.05.1999

ORDER

K. VENKATASWAMI AND R.P. SETHI, JJ.

1. None appears for the appellant.

2. This appeal by special leave is preferred against an order of the Punjab and Haryana High Court in CWP No. 5781/86, dated February 6, 1987. The appellant challenged before the High Court an order of the Tribunal allowing the appeal of the Revenue. The High Court simply said that the appellant had a statutory alternative remedy and the appellant had to avail that statutory remedy instead of filing writ petition. Accordingly, the High Court dismissed the writ petition. The appellant instead of challenging the order of the Tribunal by availing the statutory alternative remedy, has filed this appeal by special leave challenging the order of the High Court. We are of the view that the High Court was right in dismissing the writ petition directing the appellant to avail the statutory alternative remedy.

3. Even on merits the specific finding of the Tribunal that the claim of the appellant for exemption under Notification No. 71/78 will not be available in view of the exemption availed by them under Notification Nos. 101/71 and 153/71 appears to be correct. The fact that the appellant enjoyed the exemption or concession under Notification Nos. 101/71 and 153/71 is not disputed and if that be so, the exemption under Notification No. 71/78 will not be available to them. Accordingly, the Tribunal was right, and there is no case for interference.

4. The appeal is dismissed.