

**SUPREME COURT OF INDIA**

Apar Pvt. Ltd.

Vs.

Collector, Central Excise,

(K Venkataswami and M Shah JJ.)

24.08.1999

**ORDER**

K. Venkataswami and M.B. Shah, JJ.

1. Heard Counsel on both sides.
2. Learned Counsel appearing for the Revenue places reliance on a judgment of this Court in Indian Petro-Products Mfg. (Pvt.) Ltd. v. Collector, Central Excise . Learned Counsel appearing for the appellant-assessee submits that the judgment in Indian Petro-Products' case requires reconsideration in the light of the decision rendered by a constitution Bench of this Court in Hyderabad Industries Ltd. v. Union of India and also the judgments of this Court in Union of India v. Delhi Cloth & General Mills Co. Ltd. and in Moti Laminates Pvt. Ltd. v. Collector of Central Excise, Ahmedabad .
3. After hearing learned Counsel on both sides, we feel that the matter should be decided by a Larger Bench. Accordingly, the Registry is directed to place the matter before the Hon'ble Chief Justice of India for appropriate orders.