

SUPREME COURT OF INDIA

Collector of Central Excise

Vs.

Galada Continuous Castings Ltd.

C.A.No.2928 of 1989

(S.P.Bharucha and V.N.Khare JJ.)

27.10.1999

ORDER

The Text below is only a summarized version of the order pronounced

Respondent manufactures aluminum bars which were not in crude form. Whether respondent bar entitled to benefit of exemption conferred by Notification No. 43/75. On basis of precedents Supreme Court observed that the word 'includes' on notification include cover ingots, bars, blocks slabs, billets, shots and pellets though they were not in crude form. Held aluminium bars were entitled to benefit of exemption.