

SUPREME COURT OF INDIA

Collector of Central Excise,

Vs.

Dhiren Chemical Industries

(S Bharucha and V Khare JJ.)

28.10.1999

ORDER

1. There appears to us to be an apparent conflict between the view taken earlier in Collector of Central Excise v. Usha Martin Industries - , and the view taken in Motiram Tolaram v. U.O.i. - - paragraph 12. Both are judgments of Benches of three learned judges. This matter must, therefore, be heard by a Constitution Bench.

Place before the Hon'ble the Chief Justice for appropriate directions.