

SUPREME COURT OF INDIA

Steel Authority of India

Vs.

Collector of Customs

C.A.Nos.6600 of 1995

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

28.10.1999

ORDER

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

Appellant claimed benefit of exemption notification in respect of refractory blocks of special shape imported by them. Tribunal declined to take trade notice into account on ground that it could not enlarge scope of notification. On appeal Supreme Court held that authorities were bound by trade notices that they issue and cannot argue to contrary.