

SUPREME COURT OF INDIA

Union of India (Uoi)

Vs.

I.T.C. Ltd.

(S Bharucha, D Wadhwa and N S Hegde JJ.)

08.12.1999

ORDER

1. It is common ground that even if the appellants were to succeed in convincing the court that the benefit of Exemption Notification No. 55 of 1975 does not govern the case, the provisions of Exemption Notification No. 118 of 1975, as amended by Exemption Notification No. 105 of 1982, with effect from 28th February, 1982 do, provided that the shells and hulls in question have been used or were intended for use in the factory of their manufacture or in any another factory of the same manufacturer, namely, the respondent. To this latter extent, the respondent must satisfy the Assistant Commissioner who exercises jurisdiction over the factory of their manufacture.

2. The civil appeal is disposed of accordingly.

3. No order as to costs.