

SUPREME COURT OF INDIA

Commissioner of Central Excise

Vs.

Elgi Equipments Ltd.

SLP (C) No. ... (CC No. 9095) of 2000

(S.S.M.Quadri and S.N.Phukan JJ.)

08.01.2001

ORDER

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

High Court held that Section 11-AC is prospective in operation and illegality committed prior to insertion of Section 11-AC cannot be subject matter of penalty under said provision. Supreme Court upheld decision of High Court.