

SUPREME COURT OF INDIA

H.C.L.Ltd.

Vs.

Coll.of Customs

C.A.No.3616 of 1998

(S.P.Bharucha, N.S.Hegde and Y.K.Sabharwal JJ.)

14.03.2001

ORDER

1. The question in these appeals is covered in favour of the appellant by other of this Court in CCE V. Indian Petro Chemicals. Where there are two exemption notifications that cover the goods in question, the assessee is entitled to the benefit of that exemption notification which gives him greater relief, regardless of the fact that notification is general in its terms and other notification is more specific to the goods.

2.The Civil appeals are allowed and the orders under appeal are set aside.

3. No order as to costs.