

SUPREME COURT OF INDIA

Asian Paints (India) Ltd.

Vs.

Collector of Central Excise, Bombay

(S.Bharucha, N.S.Hegde and S.V.Patil JJ.)

11.04.2002

JUDGMENT

1. We have read the judgments of the Larger Bench of the Customs, Excise and Gold (Control) Appellate Tribunal, which are impugned in these appeals. We are of the view that the judgments viewed Sections 35E and 11A of the Central Excise Act in the proper perspective. The two sections operate in different fields and are invoked for different purposes. Different time limits are, therefore, set out therein. We do not accept the contention that recovery of excise duty cannot be made pursuant to an appeal filed after invoking the provisions of Section 35E if the time limited provided in Section 11A has expired. To so read the provisions would be to render Section 35E virtually ineffective, which would be impermissible.

2. The appeals are dismissed with costs.