

SUPREME COURT OF INDIA

Synthetics and Chemicals Limited

Vs.

Collector of Central Excise, Kanpur

C.A.Nos.3051 of 1998

(S. N. Variava and H. K. Sema JJ.)

14.01.2004

JUDGMENT

S. N. Variava, J.

1. This Appeal is against an order of the Customs, Excise and Gold (Control) Appellate Tribunal, dated 9/13 February 1998. The question for consideration is whether the intermediate product manufactured by the Appellants is excisable. It appears that on 23rd December 1985 a Notification was issued by which exemption was granted if the intermediate product was used for a particular product. After that Notification the Appellants made representation that their product should be exempted even for the earlier period. The authorities below have held that the fact that the Appellants made such a representation itself shows that the product was excisable. We find no infirmity in this reasoning. We, therefore, see no reason to consider validity of other reasons or to interfere. The Appeal stands dismissed with no order as to costs.

2. We are told that some representation has already been made to the Government to.