

SUPREME COURT OF INDIA

Commissioner of Central Excise, Meerut-II

Vs.

L.H. Sugar Factories Limited

C.A.Nos.4426-4431 of 2004

(B. P. Singh and S. H. Kapadia JJ.)

27.07.2005

ORDER

1. We have heard Counsel for the parties.

2. Learned Counsel for the parties have drawn our notice to the relevant provisions of the Finance Act as it stood in the year 1994 and thereafter as it stood after the various amendments to the Act in subsequent years. Having considered the relevant provisions of the Act, the Tribunal has, inter alia, recorded the following conclusion.

"The above would show that even the amended Section 73 takes in only the case of assesseees who are liable to file return under Section 70. Admittedly, the liability to file return is cast on the appellants only under Section 71A. The class of persons who come under Section 71A is not brought under the net of Section 73. The above being the position show cause notices issued to the appellants invoking Section 73 are not maintainable."

3. We entirely agree with the conclusion arrived at by the Tribunal. We find no merit in these appeals and the same are accordingly dismissed. No order as to costs.