

SUPREME COURT OF INDIA

Suchitra Components Limited

Vs

Commissioner of Central Excise, Guntur

(Dr.Ar.Lakshmanan and V.S.Sirpurkar,JJ.)

17.01.2007

JUDGMENT

A.R.Lakshmanan, J.

1. This appeal is directed against the final order no.204/05- NB-A dated 14th January, 2005 passed by the Customs, Excise & Service Tax Appellate Tribunal, New Delhi in Appeal No.E/3422/93-NB-A.

2. We have heard Mr. A.R. Madhav Rao, learned counsel for the appellant and Mr. K. Radhakrishna, learned Senior Counsel for the respondent. We have perused the orders passed by the lower Authorities and also of the Tribunal. The point raised by the learned counsel for the appellant is covered by the recent judgment of this Court in Civil Appeal No.4488 of 2005, Commissioner of Central Excise, Bangalore versus M/s. MysoreElectricals Industries Ltd., reported in \hat{A} 2007 (204) ELT 517 (relied on). In the said Judgment, this Court held that a beneficial circular has to be applied retrospectively while oppressive circular has to be applied prospectively. Thus, when the circular is against the assessee, they have right to claim enforcement of the same prospectively.

3. In view of the submission made by the learned counsel for the appellant and also of the judgment of this Court in C.A. No.4484/05 (supra), the appellant is liable to pay the duty from 29.8.1990 i.e. from the date of issue of the show cause notice and not from 1.3.1990 as ordered by the Tribunal.

4. The Civil Appeal stands allowed on the above terms. No costs.