SUPREME COURT OF INDIA

Commissioner of Customs & Central Excise, Goa

Vs.

Phil Corporation Ltd.

C.A.No.2215 of 2002

(Ashok Bhan and Dalveer Bhandari JJ.)

07.02.2008

JUDGMENT

Dalveer Bhandari, J.

1. We propose to dispose of the aforesaid appeals by this judgment because common questions of law are involved in these appeals. In order to avoid repetition, the facts of Civil Appeal No.2215 of 2002 are recapitulated in order to comprehend the controversy involved in these cases.

2. M/s Phil Corporation Ltd., the respondent assesses manufactures processed cashew nuts, peanuts, almonds etc. by dry roasting, oil roasting, salting, seasoning and packs them in different containers and clears these items under its brand name. Admittedly, the respondent assesses did not register with the Central Excise Authorities and cleared these goods without payment of excise duty.

3. After due investigation, a show cause notice was issued by the Commissioner of Customs and Central Excise, Goa on 6.8.1999 to the respondent assesses demanding duty under Chapter 20(2001.10) on the goods cleared without payment of central excise duty and proposed penalty action. The respondent assesses in its reply dated 4.10.1999 denied the allegations incorporated in the show cause notice and submitted that its products were correctly classifiable under Chapter Heading 0801.00 of the Central Excise Tariff Act, 1985 and chargeable to Nil rate of duty and hence there was no requirement to register with the Central Excise Authorities.

4. After hearing the respondent assesses, the Commissioner of Customs & Central Excise vide his Order-in-Original dated 31.10.2000 held that the goods are to be classified under Chapter 2001.10 and chargeable to duty and confirmed the demand and imposed penalty and redemption fine in lieu of confiscation of the seized goods and machinery.

5. Against the said order of the Commissioner of Customs & Central Excise, Goa, the respondent assesses filed an appeal before the Customs, Excise & Gold (Control) Appellate Tribunal, and West Regional Bench at Mumbai. The Tribunal vide its impugned order dated 24.10.2001 allowed the appeal of the respondent assesses and held that the goods cleared by the respondent assesses are not assessable to duty.

6. Aggrieved by the order of the Tribunal, the appellant Commissioner of Customs & Central Excise, Goa has preferred this appeal before this Court.

7. In order to properly comprehend the controversy involved in these cases, we deem it proper to reproduce the legislative intention by reproducing the extracts of Chapters 8 and 20 of the Central Excise Tariff Act, 1985.

Note: This Chapter does not cover inedible fruits or nuts. Chapter 8 Edible Fruit and Nuts; Peel of Citrus Fruit or Melons

Heading No.	Sub-Heading No.	Description of Goods	Rate of Duty
1	2	3	4
08.01	0801.00	Edible fruit and nuts; peel of citrus fruit or melons	Nil

Chapter 20 Preparations of Vegetables, Fruit, Nuts Or Other Parts Of Plants Notes:

> "1. This Chapter covers only products which are prepared or preserved by processes other than merely chilled or frozen, or put in provisional preservative solutions, or dried, dehydrated or evaporated.
>
> 2. This Chapter does not cover fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (Chapter 17) or chocolate confectionery (Chapter 18).
>
> 3. In relation to products of this Chapter, labeling or relabeling of containers and repacking from bulk packs to retail packs or the adoption of any other treatment to render the product marketable to the consumer, shall amount to "manufacture".
>
> 4. In this Chapter, "brand name" means a brand name, whether registered or not, that is to say, a name or a mark, such as a symbol, monogram, label, signature or invented words or any writing which is used in relation to a product, for the purpose of indicating, or so as to indicate, a connection in the course of trade between the product

and some person using such name or mark with or without any indication of the identity of that person.

Heading No.	Sub-Heading No.	Description of Goods	Rate of Duty
1	2	3	4
20.01		Preparations of vegetables, fruit, nuts or other parts of plants including jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, fruit juices and vegetable juices, whether or not containing added sugar or other sweetening matter.	
	2001.10	Put up in unit containers and bearing a brand name.	16%
	2001.90	Other	Nil

Now, we would like to set out extracts of Chapters 8 and 20 of the Harmonized System of Nomenclature (HSN) as under:

"Chapter 8 Edible Fruit and Nuts; Peel of Citrus Fruit Or Melons

Chapter Notes:

1. This Chapter does not cover inedible nuts or fruits.

2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.

3. Dried fruit or dried nuts of this Chapter may be partially rehydrated or treated for the following purposes:

(a) For additional preservation or stabilization (e.g. by moderate heat treatment, sculpturing, the addition of sorbet acid or potassium sorbet),

(b) To improve or maintain their appearance (e.g. by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

Headings 08.01 and 08.02 read as under:

08.01 Coconuts, Brazil Nuts and Cashew Nuts, Fresh or Dried, Whether Or Not Shelled Or Peeled. -- Coconuts:

0801.11 -- Desiccated

0801.19 -- Other

- Brazil Nuts:

0801.21 -- In Shell

0801.22 -- Shelled

- Cashew Nuts:

0801.31 -- In Shell

0801.32 -- Shelled

08.02 Other Nuts, Fresh or Dried, Whether Or Not Shelled Or Peeled.

-- Almonds:

0802.11 -- In shell

0802.12 -- Shelled

- Hazelnuts or filberts (Corylus spp.):

0802.21 -- In Shell

0802.22 -- Shelled

- Walnuts:

0802.31 -- In Shell

0802.32 -- Shelled

0802.40 -- Chestnuts (Castaneda spp.)

0802.50 -- Pistachios

0802.90 -- Other

8. The principal nuts of this heading are almonds (sweet or bitter), hazelnuts or filberts, walnuts, chestnuts (Castaneda spp.), pistachios, pecans and pangolin nuts (seeds of the Pinups pineal). This heading also covers areca (betel) nuts used chiefly as a masticator, cola (kola) nuts used both as a masticator and as a base in the manufacture of beverages, and an edible, nut-like, spiny-angled fruit of the species Trapa natans, sometimes referred to as a water chestnut.

9. The heading does not include:

(a) The edible tuber of the species Eleocharis dulcis or Eleocharis tuberose, commonly known as the Chinese water chestnut (heading 07.14).

(b) Empty walnut or almond hulls (heading 14.04)

(c) Ground-nuts (heading 12.02), roasted ground-nuts or peanut butter (heading 20.08)

(d) Horse chestnuts (Asculum hippocastanum) (heading 23.08)."

Chapter 8 does not include roasted ground nuts or peanuts.

"Chapter 20 Preparations of Vegetables, Fruit, Nuts Or Other Parts Of Plants Chapter Notes:

1. This Chapter does not cover:

(a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;

(b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, mollusks or other aquatic invertebrates, or any combination thereof (Chapter 16); or

(c) Homogenized composite food preparations of heading 21.04.

2. Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionary (heading 17.04) or chocolate confectionery (heading 18.06).

3. Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the

products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).

4. Tomato juice the dry weight content of which is 7% or more is to be classified in heading 20.02.

5. For the purpose of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

6. For the purpose of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

20.08 Fruit, Nuts And Other Edible Parts Of Plants, Otherwise Prepared Or Preserved Whether Or Not Containing Added Sugar Or Other Sweetening Matter Or Spirit, Not Elsewhere Specified Or Included. Nuts, ground-nuts, and other seeds, whether or not mixed together:

2008.11 -- Ground-nuts

2008.19 -- Other, including mixtures

2008.20 -- Pineapples

2008.30 -- Citrus fruit

2008.40 -- Pears

2008.50 -- Apricots

2008.60 -- Cherries

2008.70 -- Peaches, including nectarines

2008.80 -- Strawberries Other, including mixtures other than those of subheading 2008.19:

2008.91 -- Palm hearts

2008.92 -- Mixtures

2008.99 -- Other.”

10. This heading covers fruit, nuts and other edible parts of plants, whether whole, in pieces or crushed, including mixtures thereof, prepared or preserved otherwise than by any of the processes specified in other Chapters or in the preceding headings of this Chapter.

11. It includes, inter alia:

> "1. Almonds, ground-nuts, areca (or betel) nuts and other nuts, dry-roasted, oil-roasted or fat-roasted, whether or not containing or coated with vegetable oil, salt, flavors, spices or other additives.
>
> 2. x x x "

12. Mr. Vikas Singh, the learned Additional Solicitor General appearing for the Revenue submitted that the respondent-assesses received cashew nuts, peanuts, almond etc. and carried out various processes such as dry/oil roasting, salting, roasting with spices or herbs and flavors, such as dry mint (pudina), spicy (chapatti) etc. and flushes these products with nitrogen gas. These products are thereafter packed in unit containers bearing brand names such as Country Club and Maharaj. These products fall under Chapter 20 of the Central Excise Tariff Act. The Harmonized System of Nomenclature, popularly and in short 'HSN' Notes to Chapter 20 categorically state that Chapter 20 includes almond, groundnuts which are dry roasted, oil roasted or fat roasted. The relevant portion of HSN Note of Chapter 20 is extracted hereunder:-

> "It inter alia includes almonds, groundnuts, areca (or betel) nuts and other nuts, dry roasted, oil roasted or fat roasted, whether or not containing or coated with vegetable oil, salt, flavors, spices or additives."

13. The learned Additional Solicitor General submitted that in the HSN Notes to Chapter 8, roasted groundnuts have been specifically excluded whereas in Note 1 of Chapter 20 of the Central Excise Tariff Act, all products where preservative solution is applied or dried, dehydrated or evaporated have been included. Note 1 of Chapter 20 states as under:-

> "This chapter covers only products which are prepared or preserved by processes other than merely chilled or frozen, or put in provisional preservative solution or dried dehydrated or evaporated."

14. The learned Additional Solicitor General further submitted that the controversy involved in this case is no longer res Integra. He placed reliance on the recent judgment of this court in Amrit Agro Industries Ltd. & Anr. v. Commissioner of Central Excise, Ghaziabad (2007) 201 ELT 183 (SC), according to which roasted peanuts would fall under Chapter 20. Para 6 of the judgment reads as under:-

> "Having gone through the records and having examined the process undertaken by the assesses, we are in agreement with the view expressed by the Tribunal ("CEGAT")

> regarding classification of roasted peanuts under Heading 20.01. The Tribunal had adopted a correct test when it says that the essential structure of the peanut is not changed by the process of roasting. The assesses merely applies salt to roasted peanuts which does not obliterate the essential character. Moreover, roasting is a process. That process has not been excluded in Note 1 to Chapter 20. Therefore, roasted peanuts are covered by Chapter 20. Even according to the Explanatory notes of HSN under Heading 20.08 ground-nuts, almonds, peanuts etc. which are dry-roasted, fat-roasted whether or not containing vegetable oil are the items which all would stand covered by the said Heading 20.08."

15. The learned Additional Solicitor General has also drawn our attention to paragraph 7 of the said judgment which reads as under:-

> "As stated above, roasted peanut is also a preparation; however, it is a preparation of nuts like almonds, peanuts, ground-nuts etc. They are products which are prepared or preserved by processes like roasting. As stated above, roasting is not chilling, it is not freezing. As stated above, roasting is not one of the enumerated processes in Chapter Note No. 1 to Chapter 20. Heading 20.01 specifically refers to preparations of vegetables fruit, nuts or plants. Sub-heading 2001.90 refers to the word 'Other'. In the circumstances, we are in agreement with the view expressed by the Tribunal that roasted peanut falls under Chapter 20 and not under Chapter 21."

16. He contended that HSN is quite relevant for the purpose of deciding issues of classification. In the present case, the HSN explanatory notes to Chapter 20 categorically state that the products in question are so included in Chapter 20. The HSN explanatory notes to Chapter 20 also clearly indicate that its products are excluded from Chapter 8 as they fall in Chapter 20. In these circumstances, it has been submitted that the classification of the products in question have to be made under Chapter 20.

17. The learned Additional Solicitor General also placed reliance on the judgment of this court in *Collector of Central Excise, Shillong v. Wood Craft Products Ltd*[1] This court in paragraph 12 of the said judgment observed as under:-

> "Accordingly, for resolving any dispute relating to tariff classification, a safe guide is the internationally accepted nomenclature emerging from the HSN. This being the expressly acknowledged basis of the structure of the Central Excise Tariff in the Act and the tariff classification made therein, in case of any doubt the HSN is a safe guide for ascertaining the true meaning of any expression used in the Act."

18. The learned Additional Solicitor General referred to section 2(f) (ii) of the Central Excise Act which categorically states that any process which is specified in the Chapter Notes as amounting to manufacture would be deemed to be manufacture. Section 2(f) (ii) reads as under:-

"2(f) "manufactures" includes any process - (i) which is specified in relation to any goods in the section or chapter notes of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) as amounting to manufacture."

19. The learned Additional Solicitor General submitted that the respondent apart from processing of products by oil roasting etc. is involved in packing the products in retail containers of smaller packets of 50 gms./20 gms. Which bear the brand name of the respondent-assesses. According to the appellant, this process by itself would amount to "manufacture" under Chapter Note 3 of Chapter 20. The process of the assesses making the products marketable by putting the products into small unit containers and branding the said goods squarely falls under Chapter Note 3 of Chapter 20. He submitted that the aforesaid processes have been admitted by the respondent-assesses.

20. The learned Additional Solicitor General further submitted that the traditional concept of "manufacture" is not applicable in the instant case in view of Chapter Note 3 of Chapter 20 and section 2(f) (ii) of the Central Excise Act. He submitted that even if a process is not manufacture it has to be held "manufacture" if the Chapter Note so states that it would amount to manufacture. The scope and ambit of section 2(f) (ii) has been explained by this court in several decisions. He placed reliance on Collector, Central Excise, and Bombay v. S.D. Fine Chemicals Pvt. Ltd. (1995) Supp 2 SCC 336. This court in the said judgment held that certain processes which may not otherwise amount to manufacture have been deemed to be manufacture by the Parliament under section 2(f) (ii). The learned counsel placed reliance on paragraph 12 of the said judgment which reads as under:-

"The decisions aforesaid make it clears that the definition of the expression 'manufacture' under Section 2(f) of the Act is not confined to the natural meaning of the expression 'manufacture' but is an expansive definition. Certain processes, which may not have otherwise amounted to manufacture, are also brought within the purview of and placed within the ambit of the said definition by Parliament. Not only processes which are incidental and ancillary to the completion of manufactured product but also those processes as are specified in relation to any goods in the section or Chapter Notes of the Schedule to the Central Excise Tariff Act, 1985 is also brought within the ambit of the definition."

21. The learned Additional Solicitor General also placed reliance on O.*K. Play (India) Ltd. v. Commissioner of Central Excise-II, New Delhi*[2] This court while dealing with the scope of section 2(f) observed as under:-

"Section 2(f) contains two clauses and instead of setting out the activities in respect of different tariff items, sub-clause (ii) simply states that any process, which is specified in section/chapter notes of the schedule to the Tariff Act, shall amount to

"manufacture". Under sub-clause (ii), the legislature intended to levy excise duty on activities that do not result in any new commodity. In other words, if a process is declared as amounting to "manufacture" in the section or chapter notes, it would come within the definition of "manufacture" under Section 2(f) and such process would become liable to excise duty. The effect of this definition is that excise duty can be levied on activities which do not result in the production of a new commodity or where the raw material does not undergo such a transformation as to lose its original identity."

22. The court in the said judgment in paragraph 13 observed that the activities which otherwise do not amount to manufacture can now be treated as manufacture and made liable to duty.

23. In reply to the submissions of the learned Additional Solicitor General, Mr. Joseph Vellapally, the learned senior advocate appearing for the respondent assesses submitted that the entire case of the appellant (Commissioner of Customs & Central Excise, Goa) in a show cause notice and before the tribunal was that the process of roasting, salting etc. amounts to manufacture because a new commodity emerges, i.e., the manufactured commodity goes from Chapter 8 and falls under Chapter 20. According to him, though there was specific reference to section 2(f) (ii) in the show cause notice, but no case was made out under section 2(f)(ii) read with Chapter Note 3 of Chapter 20 and the department cannot be permitted to travel beyond the show cause notice and make out a new case before this court.

24. Mr. Vellapally also submitted that the inclusive definition of manufacture under Chapter Note 3 of Chapter 20 read with section 2(f) (ii) of the Central Excise Act has to be strictly construed. He submitted that the first requirement is that the goods to which the Chapter Note can be applied must firstly fall under that Chapter (i.e. as a food preparation and secondly those goods must be subject to one of the processes mentioned in the Chapter Note). According to him, the said Chapter Note has absolutely no application where the goods which are alleged to be subjected to the mentioned processes are classifiable under some other chapter, for example under Chapter 8 in this case. According to him, raw nuts are agricultural produce falling under Chapter 8 and not subject to duty is the admitted case of the department. Therefore, there is no Chapter Note dealing with the deeming processes carried on in relation to goods of Chapter 8 to be manufacture.

25. Mr. Vellapally further submitted that once it is accepted that roasting, salting etc. do not change the essential character of the product as an agricultural product, the final product continues to be an agriculture product falling under Chapter 8 and not a manufactured product under Chapter 20. He submitted that it is undisputed that the nuts retain their essential character even after roasting etc. Therefore, the respondent was under a bona fide belief that the goods are not excisable. If the assesses has an arguable case or divergent views are possible then the penalty cannot be imposed and extended period cannot be invoked. He placed reliance on *Siddhartha Tubes Ltd. v. Commissioner of Customs &*

Central Excise, Indore (M.P.)[3] *and Jaiprakash Industries Ltd. v. Commissioner of Central Excise, Chandigarh*[4] .

26. Mr. Vellapally further placed reliance on the Constitution Bench judgment of this court in *Union of India & Anr. v. Delhi Cloth & General Mills Co. Ltd*[5] In this case, this court considered the scope and ambit of inclusive definition of section 2(f). Paragraph 18 of the said judgment reads as under:-

> "We are unable to agree with the learned counsel that by inserting this definition of the word "manufacture" in Section 2(f) the legislature intended to equate "processing" to "manufacture" and intended to make mere "processing" as distinct from "manufacture" in the same sense of bringing into existence of a new substance known to the market, liable to duty. The sole purpose of inserting this definition is to make it clear that at certain places in the Act the word 'manufacture' has been used to mean a process incidental to the manufacture of the article. Thus in the very item under which the excise duty is claimed in these cases, we find the words:
>
> "In or in relation to the manufacture of which any process is ordinarily carried on with the aid of power". The definition of 'manufacture' as in Section 2(f) puts it beyond any possibility of controversy that if power is used for any of the numerous processes that are required to turn the raw material into a finished article known to the market the clause will be applicable; and an argument that power is not used in the whole process of manufacture using the word in its ordinary sense, will not be available. It is only with this limited purpose that the legislature, in our opinion, inserted this definition of the word 'manufacture' in the definition section and not with a view to make the mere "processing" of goods as liable to excise duty."

27. Mr. Vellapally also submitted that there is no deeming fiction in section 2(f)(i). It is an inclusive definition of manufacture and the test continues to be whether there is a change in the essential character of the goods and a new commodity emerges. The same logic applies with equal force to section 2(f) (ii). There is no deeming fiction in the said sub-section 2(f)(ii) and the only effect of the said sub-section is that the goods are considered manufactured at the stage when goods are subjected to the processes mentioned in the Chapter Notes of the Central Excise Tariff Act.

28. In the rejoinder, the learned Additional Solicitor General reiterated the position that the products of the respondent assesses have to be classified under Chapter 20 of the Central Excise Tariff Act.

29. The learned Additional Solicitor General contended that the deeming provision of section 2(f) (ii) was squarely raised at all levels of the proceedings. In the show cause notice, section 2(f) has been invoked. Similarly, in the order in original, the Commissioner has categorically relied upon Chapter Note 3 of Chapter 20 and section 2(f) (ii) and referred to various

documents to strengthen his case. The learned Additional Solicitor General has also submitted that the Constitution Bench judgment of this court in Delhi Cloth and General Mills (supra) is not applicable in the instant case as the deeming provisions of section 2(f) (ii) were not at all enacted during the relevant period. Section 2(f) (ii) was incorporated/substituted in the Central Excise Act with effect from 28.2.1986 vide MF (DR) Notification No.10 of 1986-Central Excise dated 5.2.1986.

30. It was submitted by the learned Additional Solicitor General that the judgment of the Delhi Cloth and General Mills (supra) was rendered on 12.10.1962 much before enactment of the deeming provisions of section 2(f)(ii). In these circumstances, this judgment can be of no avail to the respondent assesses.

31. The learned Additional Solicitor General further submitted that the learned tribunal in the impugned judgment has not at all considered the effect of section 2(f) (ii) of Chapter Note 3 of Chapter 20. He also contended that the Sales Tax judgments relied upon by the tribunal in the impugned judgment is not at all relevant in deciding the issues in the present case. According to him, the tribunal has not considered the issue of classification. According to his submission, in view of the HSN notes and the judgment of this court in Amrit Agro Industries (supra), the classification of the products in question ought to be made only under Chapter 20.

32. We have heard the learned counsel for the parties at length and carefully analyzed the judgments cited at the Bar. The Central Excise Tariff Act is broadly based on the system of classification from the International Convention called the Brussels' Convention on the Harmonized Commodity Description and Coding System (Harmonized System of Nomenclature) with necessary modifications. HSN contains a list of all the possible goods that are traded (including animals, human hair etc.) and as such the mention of an item has got nothing to do whether it is manufactured and taxable or not.

33. In a number of cases, this court has clearly enunciated that the HSN is a safe guide for the purpose of deciding issues of classification. In the present case, the HSN explanatory notes to Chapter 20 categorically state that the products in question are so included in Chapter 20. The HSN explanatory notes to Chapter 20 also categorically state that its products are excluded from Chapter 8 as they fall in Chapter 20. In this view of the matter, the classification of the products in question has to be made under Chapter 20.

34. The legal position has been clearly crystallized in S.D. Fine Chemicals Pvt. Ltd. (supra) and other judgments of this court that certain processes which may not otherwise amount to manufacture have been deemed to be manufacture by the Parliament under section 2(f) (ii). Relevant portion of this judgment has already been extracted in the preceding paragraphs.

35. In deciding the cases of this nature, the courts have to make serious endeavor to ascertain spirits and intention of the Parliament in enacting these provisions and once the legislative

intention is properly gathered, then the bounden duty and obligation of the courts is to decide the cases in consonance with the legislative intention of the Parliament.

36. In the instant case, for the comprehensive reasons, as stated in the preceding paragraphs, it is crystal clear that the products of the respondent assesses have to be classified under Chapter 20 of the Central Excise Tariff Act.

37. As a result, the appeal of the appellant is allowed and the impugned judgment of the tribunal is accordingly set aside and the judgment of the Commissioner of Customs & Central Excise, Goa is restored.

38. Consequently, Civil Appeal Nos.7325-7326/01 filed by M/s Coco Dry Fruits (India) Ltd. against the Revenue are accordingly dismissed, upholding the order dated 24.8.2001 passed by the tribunal dismissing the appeals of M/s Coco Dry Fruits (India) Ltd.

39. Accordingly, Civil Appeal Nos. 7242-7243/02 filed by M/s Coco Dry Fruits (India) Ltd. against the Revenue are dismissed, upholding the order dated 10.12.2002 passed by the tribunal dismissing the appeals of M/s Coco Dry Fruits (India) Ltd., but for adjudication the question of penalty and interest, these appeals are remanded to the Commissioner of Central Excise, New Delhi.

40. In the facts and circumstances of the case, we direct the parties to bear their own costs.

Cases Referred

[1] *(1995) 3 SCC 0454*
[2] *(2005) 2 SCC 0555*
[3] *(2005) 13 SCC 0559*
[4] *(2003) 1 SCC 0067*
[5] *AIR 1963 SC 7911963 Supp 1 SCR 586*