

SUPREME COURT OF INDIA

Good earth Steels Pvt. Ltd.

Vs.

Commnr. of Central Excise, Kanpur

C.A.No.699-700 of 2006

(Arijit Pasayat and P. Sathasivam JJ.)

14.02.2008

JUDGMENT

Arijit Pasayat, J.

1. In these appeals, the only question that arises for consideration is whether there was power for condensation of delay in seeking a reference under Section 35-H of the Central Excise Act, 1944. By our judgment delivered separately in Civil Appeal No. 4647 of 2007 we hold that this is not permissible. That being so, these appeals deserve to be dismissed which we direct. No costs.