

PETITIONER:
I.T.C. LIMITED

Vs.

RESPONDENT:
COLLECTOR OF CENTRAL EXCISE, BOMBAY

DATE OF JUDGMENT: 26/08/1996

BENCH:
VERMA, JAGDISH SARAN (J)
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VERMA, JAGDISH SARAN (J)
KIRPAL B.N. (J)

CITATION:
JT 1996 (8) 97 1996 SCALE (6)239

ACT:

HEADNOTE:

JUDGMENT:

O R D E R

The points raised in this appeal are covered squarely against the appellant by the decision of this Court in M/s. Pankaj Jain Agencies vs. Union of India and Others, 1994 (5) SCC 198, wherein it was emphatically stated as under :

"We, therefore, see no substance in the contention that notwithstanding the publication in the Official Gazette there was yet a failure to make the law known and that, therefore, the notification did not acquire the elements of operativeness and enforceability. This contention of Shri Ganesh is unacceptable."

(Para 18)

We may also observe that rejection by the Tribunal of the appellant's case even on the admitted position that on the very date of issue of notification there was a radio announcement about the changes brought about by these notifications; and also a Press Release is another ground to justify rejection of the appellant's claim. Accordingly, there is no ground to admit this appeal.

The appeal is, therefore, dismissed.