

A

I.T.C. LIMITED

v.

COLLECTOR OF CENTRAL EXCISE, BOMBAY

AUGUST 26, 1996

B

[J.S. VERMA AND B.N. KIRPAL, JJ.]

C

*Notification—Operativeness and enforceability—Publication in Official Gazette—Changes brought about by Notification also announced through radio—Press release also made—Appellant's claim that there was failure to make the law known—Held not maintainable.*

*M/s. Pankaj Jain Agencies v. Union of India and Ors.*, [1994] 5 SCC 198, relied on.

D

CIVIL APPELLATE JURISDICTION : Civil Appeal No. 10379 of 1996.

From the Judgment and Order dated 8.4.96 of the Customs Excise and Gold (Control) Appellate Tribunal, West Regional Bench, Bombay in F.O. No. 1260/96-WRB in Appeal No. E.D. (Bom)-298 of 1986.

E

Joseph Vellopally, Ravinder Narain, Ashok Sagar, Ms. Punita Singh and Ms. Sonu Bhatnagar for JBD & Co. for the Appellants.

The following Order of the Court was delivered :

F

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

G

"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)

H

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 the appeal. A

The appeal is, therefore, dismissed. B

T.N.A.

Appeal dismissed.