

S U P R E M E C O U R T O F I N D I A

RECORD OF PROCEEDINGS

I.A.No.1 IN TRANSFER CASE (CIVIL.) NO. 36 OF 2004

NEW TOBACCO COMPANY LTD.

Petitioner(s)

VERSUS

U.O.I. & ORS.

Respondent(s)

(With appln(s) for clarification/modification of court's order dt.19.09.2005)

Date: 21/08/2006 This Petition was called on for hearing today.

CORAM :

HON'BLE Dr. JUSTICE AR. LAKSHMANAN

HON'BLE MR. JUSTICE TARUN CHATTERJEE

For Petitioner(s)

Mr.Shanti Bhushan, Sr.Adv.

Mr.A.K.Jain, Adv.

Mr.Rajesh Jain, Adv.

Mr. Rajesh Kumar,Adv.

For Respondent(s)

Mr.Asheesh Jain, Adv.

Mr. B. Krishna Prasad,Adv.

UPON hearing counsel the Court made the following

O R D E R

Issue notice to the respondent in para 2(a) at page 2 of I.A.No.1

which is quoted as under :-

"(a) When neither any mode nor any procedure for recovery of the duty amount

is stipulated under Section 154 of the Finance Act, 2003, could any recovery be made

without taking recourse to the mandatory provisions under section 11A of the Central

Excise Act, namely issuance of a show cause notice, and hearing?"

In clarification (b) of I.A.No.1, we are of the opinion that no relief can be granted to the

petitioner. Hence, Clarification (b) in I.A.No.1 sought for is rejected. Notice is confined to clarification

(a) of I.A.1 only.

Four weeks' time is granted to file counter affidavit.

(Satish K. Yadav)

Court Master

(Phoolan Wati Arora)

Court Master