

SUCHITRA COMPONENTS LTD.
v.
COMMISSIONER OF CENTRAL EXCISE, GUNTUR

JANUARY 17, 2007

[DR. AR. LAKSHMANAN AND V.S. SIRUPURKAR, JJ.]

Central Excise Act, 1944:

Excise duty –Date from which liable to be paid—Held, in view of the judgment in Mysore Electricals Industries case, assessee is liable to pay the duty from the date of issue of the show cause notice and not from an earlier date as ordered by the Tribunal.*

Commissioner of Central Excise, Bangalore v. Mysore Electricals Industries Ltd., (2007) 204 ELT 517, relied on.

CIVIL APPELLATE JURISDICTION : Civil Appeal No. 3596 of 2005.

From the Final Order No. 204/05-NB-A dated 14.1.2005 of the Customs, Excise & Service Tax Appellate Tribunal, West Block, New Delhi in Appeal No. E/3422/93-NB-(A).

A.R. Madhav Rao and M.P. Devanath for the Appellant.

K. Radhakrishna, Sr. Adv., Ms. B. Sunita Rao and B. Krishna Prasad for the Respondent.

The Order of the Court was delivered :

O R D E R

This appeal is directed against the Final Order no.204/05-NB-A dated 14th January, 2005 passed by the Customs, Excise & Service Tax Appellate Tribunal, New Delhi in Appeal No.E/3422/93-NB-A.

We have heard Mr. A.R. Madhav Rao, learned counsel for the appellant and Mr. K. Radhakrishnan, learned Senior Counsel for the

- A respondent. We have perused the orders passed by the lower Authorities and also of the Tribunal. The point raised by the learned counsel for the appellant is covered by the recent judgment of this Court in Civil Appeal No.4488 of 2005, *Commissioner of Central Excise, Bangalore v. M/s. Mysore Electricals Industries Ltd.*, reported in (2007) 204 ELT 517. In the said Judgment, this Court held that a beneficial circular has to be applied retrospectively while oppressive circular has to be applied prospectively. Thus, when the circular is against the assessee, they have right to claim enforcement of the same prospectively.

- C In view of the submission made by the learned counsel for the appellant and also of the judgment of this Court in C.A. No.4484/05 (supra), the appellant is liable to pay the duty from 29.8.1990 i.e. from the date of issue of the show cause notice and not from 1.3.1990 as ordered by the Tribunal.

- D The Civil Appeal stands allowed on the above terms. No costs.

R.P.

Appeal allowed.