

ASSISTANT COLLECTOR OF CENTRAL EXCISE AND
OTHERS ETC. ETC.

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v.

MADRAS RUBBER FACTORY LTD.

MAY 1, 1989

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[R.S. PATHAK, CJ AND L.M. SHARMA, J.]

Supreme Court Rules, 1966: Order XL—Judgment inconsistent with law on certain items—Review of—Points of substantial public importance raised—Review petitions allowed.

Constitution of India, 1950: Article 137—Judgment—Review of—When permitted.

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The petitioners-revenue filed petitions for review of the judgment and order dated December 20, 1986 passed by this Court. The respondent-manufacturers objected to the same on the ground that finality of the judgment should be maintained and not disturbed lightly.

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Allowing the Review petitions, this Court,

HELD: *Prima facie* an inconsistency is present in the judgment in respect of certain items when regard is had to the law laid down by this Court in *Union of India v. Bombay Tyres International Limited*, [1984] 1 SCR 347. Besides, the points raised by the petitioners are of substantial public importance and call for reconsideration. [818D]

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Accordingly, the judgment and order dated December 20, 1986 are recalled and the cases directed to be listed again for fresh consideration. [818D]

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Union of India v. Bombay Tyres International Limited, [1984] 1 SCR 347 relied on.

CIVIL APPELLATE JURISDICTION: Review Petition Nos. 597 to 601 of 1987.

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IN

C.A. Nos, 3195/79, 4731-32/84, SLP No. 10108/80 and C.A.No. 793/84.

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WITH

C.A. Nos. 1313 & 388/81, SLP No. 36/80, W.P. No. 192/77, SLP No. 4041/81 and C.A. No. 2269/80.

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A.K. Ganguli, K. Swamy and P. Parmeshwaran for the Petitioners.

F.S. Nariman, Anil B. Diwan, R.K. Lukose, K.R. Nambir, A.N. Haksar, D.N. Mishra and P.K. Ram for the Respondent.

The Order of the Court was delivered by

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PATHAK, CJ. After hearing learned counsel for the parties briefly, we are satisfied that the judgment and order dated 20 December, 1986 of which review is sought, should be recalled and the cases be heard again on the merits. It appears to us *prima facie* that in respect of certain items an inconsistency is present in the impugned judgment when regard is had to the law laid down by this Court in *Union of India v. Bombay Tyres International Ltd.*, [1984] 1 S.C.R. 347. Inasmuch as the cases are being re-opened, we refrain from expressing any opinion at this stage on the merits of the points raised in the cases. Objection was taken by the respondent manufacturers to the Review Petitions on the ground that the finality of the judgment should be maintained and should not be disturbed lightly. In our opinion, the points raised by the petitioners are of substantial public importance, and therefore call for reconsideration.

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Accordingly, we allow the Review Petitions, and recall the judgment and order dated 20 December, 1986 and restore the cases to their original number and direct that they be listed again for fresh consideration. There is no order as to costs.

N.P.V

Petitions allowed.