

**Supreme Court Of India**

Civil Appeal No. 2656 Of 2004

Judgment Date:

23-04-2004

Itc Ltd.

**..Petitioner**

S Cc & Ce & Others

**..Respondent**

Bench :

**{ HON'BLE MR. JUSTICE S.B. SINHAHON'BLE MR. JUSTICE S.H.  
KAPADIA }**

Citation :

**2004 (114) ECR 772 (SC) ; 2004 (62) RLT 358 ;**

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**Judgment**

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1. Leave granted.

2. Having heard the learned counsel for the parties and upon perusing the materials on records and keeping in view the decision of this Court in Polar Industries Ltd. vs. Commissioner of Central Excise, Meerut, reported in 1999 (114) ELT 783 (S.C.), as also the decision of this Court in ITC Ltd. Vs. Collector of Central Excise, Bombay, reported in 2002 (146) ELT 508 (S.C)\*, we are of the opinion that the interest of justice would be met if without delving, deep into the question and without expressing any opinion on the merits of the rival contentions of the parties, a direction is issued that the appellant herein may not be called upon to deposit the impugned duty and the appeal is directed to be disposed of by the appellate authority expeditiously. To the extent the High Court had directed the appellant to deposit a sum of Rs.60/- lacs is, therefore, set aside and the Commissioner of Appeals is hereby directed to take the hearing of the appeal in question with the appeal preferred by the appellants for the years 1986-88, which were the subject matter of the decision in ITC Ltd. (supra) and hear the same analogously.

3. Keeping in view the peculiar facts and circumstances of the case and particularly the fact that the matter is pending consideration before the appellate authority for a long time, we would request it to dispose of the appeals as expeditiously as possible and preferably within a period of twelve weeks from the date of the receipt of the copy of this order.

4. The appeal is allowed. No costs.