

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

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 21663/2018  
(Arising out of impugned final judgment and order dated 04-12-2017  
in SCA No. 9298/2017 passed by the High Court Of Gujarat At  
Ahmedabad)

UNION OF INDIA &amp; ORS.

Petitioner(s)

VERSUS

POOJA TEX PRINTS PRIVATE LTD &amp; ANR.

Respondent(s)

(FOR ADMISSION and I.R. and IA No.86596/2018-CONDONATION OF DELAY  
IN FILING )

Date : 09-07-2018 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE RANJAN GOGOI  
HON'BLE MRS. JUSTICE R. BANUMATHI  
HON'BLE MR. JUSTICE NAVIN SINHA

For Petitioner(s) Mr. Sandeep Sethi, ASG  
Mr. Pranay Ranjan, Adv.  
Mr. T.C. Sharma, Adv.  
Mr. B. Krishna Prasad, AOR

For Respondent(s)

UPON hearing the counsel the Court made the following  
O R D E R

Heard the learned counsel for the petitioners and  
perused the relevant material.

Delay condoned.

Issue notice limited to the question as to whether  
Circular No.162/73/95-CX dated 14<sup>th</sup> December, 1995 issued by  
the Central Board of Excise and Customs, Department of  
Revenue, Ministry of Finance, Government of India is in  
conformity/authorized by the provisions of Section 37B of  
the Central Excise Act, 1944 read with the relevant  
provisions of the Central Excise Rules.

Tag with Special Leave Petition (C)No.18214 of 2017.

(NEETU KHAJURIA)  
COURT MASTER

(ASHA SONI)  
BRANCH OFFICER

