

IN THE SUPREME COURT OF INDIA

Case Tracker

MAXIM TUBES COMPANY PVT LTD Vs UoI [High Court]

Special Leave Petition (Civil) Diary No(s). 33803/2019

With Diary No. 33091 of 2019 (III)

UNION OF INDIA AND ORS

Vs

YASHO INDUSTRIES LTD

Arun Mishra & S Ravindra Bhat, JJ

Dated: October 4, 2019

Appellant Rep by: Ms Binu Tamta, Adv. & Mr B Krishna Prasad, AOR

Respondent Rep by: Mr Abhishek Rastogi, Adv. M/s Khaitan & Co., AOR

Cus - The High Court held that "Pre-import condition" inserted by Notf. 79/2017-Cus renders Advance Authorisation scheme nugatory, hence is *ultra vires*, considering that what was given with one hand was being taken away on the other - It also held that while the Revenue had amended the exemption notification by deleting condition (xii), the notification No 01/2019-Cus had not been given retrospective effect - It was observed that when the FTP has a separate paragraph 4.13 which provides for "pre-import condition" in respect of specific inputs, there is no rationale for placing a condition of pre-import qua any inputs than those specified under Para 4.13.

Held - Delay condoned - Notice be issued - Counsel accepts notice and meanwhile operation of the High Court's judgment is stayed - Reply be filed within four weeks' time - Matter be tagged with SLP (C) No 23356/2019 - Matter be listed next month: SC

Notice issued

JUDGEMENT

Delay condoned.

Issue notice.

Mr. Abhishek Rastogi, learned counsel accepts notice. In the meantime, operation of the impugned judgment shall remain stayed.

Reply be filed within four weeks. Additional documents, if any, may be filed by the parties in the meantime.

Tag with SLP(C) No. 23356/2019.

List next month.