

What's New

News Flash



September 2015

CBEC issues a circular stating that SC judgments override circulars and instructions issued by the CBEC

The Central Board of Excise and Customs (CBEC) has issued Circular no. 1006/13/2015-CX dated 21 September 2015. The circular states that:

- If any circular/ instruction issued by the CBEC is contrary to any judgment of the Supreme Court (SC), the SC judgment should be followed. This is in accordance with the SC judgment in the case of Ratan Melting & Wire Industries¹.
- If any circular/ instruction issued by the CBEC is contrary to any judgment of a High Court (HC) and the CBEC has decided not to file an appeal on merit against such judgment, the HC judgment should be followed. In case CBEC has filed an appeal against such HC judgment, the litigations should be transferred to the call book and should be kept alive.
- All cases decided after the date of the judgment should be decided in accordance with the law laid down by the Court.

¹ Commissioner of Central Excise v Ratan Melting & Wire Industries (Civil Appeal No. 4022 of 1999)

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