REPORTABLE

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL Nos.4676-4677 OF 2013

AMIN MERCHANT .... APPELLANT

VERSUS

CHAIRMAN, CENTRAL BOARD OF
EXCISE & REVENUE & ORS. .... RESONDENTS

JUDGMENT

N.V. RAMANA, J.

1. These appeals, by special leave, have been filed against the impugned judgment and order dated 02.09.2011 in Writ Petition No.1761 of 2009 and order dated 24.11.2011 in Review Petition No.24 of 2011 in Writ Petition No.1761 of 2009 respectively, of the High Court of Judicature at Bombay, by which the High Court has dismissed the Writ Petition filed by the appellant herein and also dismissed the Review Petition by holding that no error apparent on record has been made out.

2. The facts leading to these appeals, in brief, are that the appellant imported eight consignments of goods falling under Tariff Sub-Heading 2208.10 of the Customs Tariff, namely, "Compound alcoholic preparations of a kind used for the manufacture of beverages" during the financial years 1993-94 and 1994-95. The customs authorities assessed the goods imported provisionally and subjected them to a prescribed rate of duty of Rs.300/- per liter or 400% whichever is higher specified in respect of Sub-Heading 2208.10 of the Customs Tariff for 1993-94 and 1994-95. The appellant claims to have deposited the amount of duty provisionally assessed on the assessable value declared in the eight bills of entry. According to the appellant, he cleared the goods for home consumption during financial years 1993-94 and 1994-95. Between the years 1994 and 2001 the appellant addressed several communications, *inter alia,* to the Central Board of Excise and Customs and to the Tariff Research Unit (TRU) of the Union Ministry of Finance. The grievance of the appellant is that the rate which has been prescribed for goods falling under Tariff Sub-Heading 2208.10 is higher than that was authorized in the Budget Proposals during

financial years 1993-94 and 1994-95. The appellant took recourse to the provisions of the Right to Information Act in order to procure relevant information from the concerned authorities. According to the appellant, the authorities have not furnished the relevant information.

3. Not satisfied with the attitude of the authorities, the appellant preferred a Writ Petition before the High Court seeking the following reliefs: (a) a writ of *Mandamus* directing the first and second respondents herein to issue a notification u/s.25(1) of the Customs Act, 1962 (for short 'the Act') in order to exempt goods falling under Tariff Sub-Heading 2208.10 so as to give effect to the Budget proposal announced by the Finance Minister (FM) in Parliament for financial years l993-94 and 1994-95; (b) a direction to the Chief Commissioner of Customs to finalize assessment of the eight bills of entry after a notification is issued by the first and second respondents u/s.25(1) of the Act; (c) a writ of *Mandamus* directing the second respondent to issue a notification u/s.25(2) of the Act for granting exemption from customs duty for goods falling under Tariff Sub-Heading 2208.10 for financial years 1993-94 and 1994-95; (d) an order for refund after assessments are finalized and (e) an order for

the payment of interest at the rate of 12% p.a. on the refund that is ordered.

4. The High Court has dismissed the Writ Petition by the impugned judgment and order dated 2.9.2011. Being dissatisfied with the dismissal of his writ petition, the appellant preferred a Review Petition, which was also dismissed by the High Court by the impugned judgment and order dated 24.11.2011.

5. Heard the appellant, appearing in person, and learned Senior Counsel for the respondents.

6. The appellant, appearing in person, vehemently submits that the budget proposals for 1993-94 stipulated, *inter alia,* a reduction in effective rate of import duty on items which had then attracted a rate of duty higher than 85%, to 85% *advalorem*, except on dried grapes, almonds, alcoholic beverages, ball and roller bearings and passenger baggage; the Budget proposals for 1994-95 similarly contemplated a reduction in effective rates of customs duty on items which until then attracted a duty higher than 65%, to 65% except, *inter alia,* on alcoholic beverages. 'CAP of a kind used in the manufacture of beverages' falling under sub-heading 2208.10 of the Act are not

covered by the said exceptions 'dried grapes, almonds, alcoholic beverages, ball and roller bearings and passenger baggage' as mentioned in the Budge proposal appearing at Sl.No.B 1. Hence the import duty on 'CAP of a kind used in the manufacture of beverages' falling under sub-heading 2208.10 should have been read as "85%" for the financial year 1993-1994 in keeping with the Budget Proposal at Sl.No.B1 duly passed by the Parliament for the financial year 1993-94 so also for the financial year 1994-95, it should have been "65%".

7. The appellant would further submit that all the notifications contained in the Explanatory Memorandum 1993-94 and 1994-95 were to give effect to the Budget Proposals duly passed and legislated by the Parliament and rectify the erroneous tariff rates prescribed by the TRU department in the Customs Tariff Act, Finance Bill and Finance Act for 1993-94 and 1994-95; Budget proposals announced by the FM in the Parliament are duly passed and/or approved by the Parliament, no person, executive, bureaucrat or any authority or Court of Law has the authority and/or power to alter or amend the same. If the executives are allowed to prescribe any tariff

rates contrary to the Budget Proposals duly authorized by the Parliament, then the Budget Proposals duly passed by the Parliament will have no meaning and will be rendered nugatory and thus opening the flood gates for 'corrupt practice'.

8. He also submits that the goods falling under sub-heading 2208.10 of the Customs Tariff Act are not 'alcoholic beverages' but 'Compound alcoholic preparations of a kind used for the manufacture of beverages' falling under sub-heading 2208.10 in the Customs Tariff Act 1993-94 and 1994-95, not being 'alcoholic beverages' and not being covered by the exceptions mentioned in the said proposal at Sl.No. B1, the rate of duty duly passed and legislated by the Parliament should have been prescribed as 85% for the year 1993-94 and as 65% for the year 1994-95. The statutory term 'Compound alcoholic preparations of a kind used for the manufacture of beverages' clearly explains that it covers compound alcoholic preparations for the manufacture of beverages and that it is a product that precedes the consumable 'alcoholic beverage' and hence it cannot, by any stretch of imagination, be equated to and or termed as 'alcoholic beverages' in itself. If "Compound alcoholic preparations of

a kind used for the manufacture of beverages' are sought to be included in the term 'spirits, liquors and other spirituous beverages' and or sought to be treated as 'Alcoholic Beverages' then the statutory term 'Compound alcoholic preparations of a kind used for the manufacture of beverages' distinctly falling under sub-heading 2208.10 will be redundant and such a perverse interpretation is not permissible as it will alter the statutory heading 22.08 and sub-heading 2208.10 in the Customs Tariff Act, 1975. He would further submit that Harmonized System of Nomenclature (HSN), an International Regulation evolved in 1986 by the Customs Co-operation Council, Brussels, which is adopted by the Govt. of India, clearly recognizes that 'CAP of a kind used in the manufacture of beverages' are distinct and different products from 'alcoholic beverage' which are intended for immediate consumption and in the said HSN Explanatory Notes dealing with sub-heading 2208 it is expressly stated that "these preparations are not intended for immediate consumption and thus can be distinguished from the liquors and other spirituous beverages of this heading".

9. In this connection, he places reliance on a Judgment of the Bombay High Court in ***Bussa Overseas and Properties (Pvt.) Ltd. Vs. Union of India,*** reported in **1991 (53) ELT 65 (Bom.),** wherein the Bombay High Court, while dealing with classification has held that goods falling under sub-heading 2208.10, namely, 'CAP of a kind used in the manufacture of beverages' are not consumable as such, have to be sold to the distilleries where they undergo a process and cannot be treated as Whisky, Gin or Brandy as known in the trade. Against the said decision, Union of India has preferred S.L.P.(C) Nos.13194-210/1991 in this Court wherein this Court has dismissed the aforesaid SLPs upholding the decision of the Bombay High Court.

10. He also places reliance on a judgment of the High Court of Delhi in ***Seagram Manufacturing Ltd. Vs. Commissioner of Customs, New Delhi,*** reported in **2003 (154) ELT 610 (Tri.Del.)**, which is affirmed by this Court reported in 2004 (163) ELT A 205 (SC) wherein this Court, confirming the views of the Tribunal regarding classification, held that 'goods' falling under sub-heading 2208.10 are not intended for immediate consumption and are not 'alcoholic

beverages and are classifiable under sub-heading 2208.10 of Customs Tariff'.

11. He would further submit that the TRU department has issued notifications for all other erroneous tariff rates prescribed by them in the Customs Tariff Act, Finance Bill and Finance Act 1993-94 and 1994-95 to give effect to the Budget proposals duly passed and legislated by the Parliament and the respondents cannot discriminate in the case of the appellant and refuse to issue notifications.

12. He further submits that he is seeking a suitable notification prescribing Customs Tariff of 85% and 65% on goods falling under sub-heading 2208.10 to give effect to the budget proposals at Sl.No.B 1 duly passed and legislated by the Parliament for the years 1993-94 and 1994-95 since collection of tax without authority of law is in violation of Article 265 of the Constitution and violation of the appellant's right to property under Article 300 A of the Constitution and return of the excess amount of Rs.5,62,46,722/- (Rupees Five core sixty two lakhs forty six thousand seven hundred and twenty two only) collected from him at the time of provisional assessment for imports made during the years 1993-94 and 1994-95 with simple

interest @ 12% p.a. On the point of interest, he would submit that the respondents are liable to pay interest on the excess duty unlawfully collected from him since 1993-94 and 1994-95 and having retained the same since the last 20 years. In this connection, he places reliance on ***Sandvik Asia Ltd. Vs. Commissioner of Income Tax, Pune,*** reported in **[(2006) 150 TAXMAN, 591 (SC)]**.

13. He would further submit that the Courts can, in exceptional circumstances like the present one, compel officers of Respondent No.2 to issue appropriate notification u/s.25(2) of the Customs Act, 1962, in order to give effect to the Budget Proposals so as to levy duty on the appellant's imports only at 85% for the F.Y. 199-94 and 65% for the F.Y. 1994-95. In this connection, he places reliance on a judgment of this Court in ***Choksi Tube Co. Vs. Union of India*** reported in ***1998(97) ELT 404 SC.***

14. He would further contend that the respondents/revenue have illegally collected import tax/import duty without any authority of law and deprived the appellant of profits of the said amount of Rs.5,62,46,726/- since 1993-94 and 1994-95 and thereby put an unreasonable restriction on the appellant's fundamental right as

guaranteed by Article 19(1)(g) of the Constitution, to carry on his trade and business since 1993-94 and 1994-95. In support of this contention, he places reliance on a Judgment of this Court in ***Mohammed Yasin Vs. Town Area Committee, Jabalpur & Anr.*** reported in **AIR 1952 SC 115**.

15. Per contra, learned Senior Counsel for respondents would submit that the speech of the Finance Minister while presenting the Budgetary Proposals only highlights the more important proposals of the Budget; Budgetary changes are, in fact, enacted by the Parliament as contained in the Finance Bill or ratified by Parliament or implemented through notifications. The legal force for charging a particular rate of customs duty on import of goods, is derived from the First Schedule of the Customs Tariff Act, 1975 read with notifications issued u/s.25(1) of the Act. If any changes in the rates were intended by Parliament it would have been reflected in the respective Finance Bills.

16. He further submits that there was no error or discrepancy between the budget proposals announced by the Finance Minister and the Finance Bill. According to him, the High Court has rightly

held that the appellant did not dispute the fact that the goods imported by him fell within Tariff Heading 2208.10 and the position under the Finance Act of 1993 was that the rate of duty prescribed for Tariff sub-heading 2208.10 was Rs.300/- per liter or 400% whichever is higher and the High Court thus rightly held that budget proposals and the speech of the Finance Minister in Parliament may or may not accept the proposal as held in ***B.K. Industries V. Union of India*** reported in **(1993) 65 ELT 465 (SC)** and once Parliament has duly legislated, and a rate of duty is prescribed in relation to a particular tariff heading that constitutes the authorities' expression of the legislative will of Parliament; the speech of the Finance Minister and the financial/budget proposals duly passed by Parliament are two separate and distinct documents; the law as enacted is what is contained in the Finance Act after it is legislated upon by the Parliament. Budgetary proposals constitute legislative material antecedent to the enactment of law. The rates of tax are those which are prescribed by legislation, once it is enacted by Parliament. It is the law as enacted, which gives expression to legislative will and it is the law as enacted which prescribes the rate of tax which Parliament

has duly imposed. Consequently, as a matter of first principle, it would be impermissible for the Court to undertake the exercise of entering upon a scrutiny of the correctness of the collective expression of legislative will which finds expression in the legislation as adopted by the Parliament.

17. In his submission, the Court cannot undertake a scrutiny of whether there was an error on the part of the Parliament in legislating to provide a particular rate of duty. The power to issue a notification u/s. 25(1) of the Act has been conferred upon the Central Government where it is satisfied that it is necessary in the public interest so to do. Under sub-section (2) of Section 25, the Central Government may, where it is satisfied that it is necessary in the public interest so to do, by special order in each case, exempt from the payment of duty, under circumstances of an exceptional nature to be stated in such order, any goods on which duty is leviable and this Court has observed in the case of ***Union of India Vs. Jalyan Udyog*** reported in ***[1993(68) ELT 9 (SC)]*** that "the Parliament cannot constantly monitor the needs of and the emerging trends in the economy and is in no position to engage itself in day-to-day

regulation and adjustment of import-export trade. Accordingly, the power is conferred upon the Central Government to provide for exemption from duty of goods, either wholly or partly and with or without conditions, as may be called for in public interest. We see no warrant for reading any limitation into this power."

18. According to him, the Government of India i.e. the TRU is fully empowered to decide the quantum of levy of duty on a particular commodity and to define it. Therefore, no wrong was committed by the TRU when it held that the commodity imported by the appellant did not enjoy the peak duty structure of 70% but fell under the exceptions and replied to the appellant accordingly. The Court, therefore, would not be justified in directing the Central Government to issue a notification in this case.

19. He would further contend that the goods imported by the appellant were cleared provisionally on payment of duty prescribed in the Customs Tariff Act, 1975; the imported compound alcoholic preparation was known as "concentrated extracts". Compound Alcoholic Preparations are used in the manufacture of various beverages and are not for immediate consumption. The claim of the

appellant-importer that duty should have been imposed at the rate of 85% for 1993-94 and 65% in 1994-95 and the claim that he had paid excess duty of Rs.5,62,46,726/- cannot be sustained since all these consignments were assessed provisionally and the goods were classified under Chapter Tariff Heading No.2208.10 of the First Schedule to the then Custom Tariff and accordingly, the goods were assessed provisionally and cleared on payment of appropriate duties.

20. According to him, the further contention of the appellant-importer that exclusion in peak rate covers alcohol beverages but his imported goods are "compound alcoholic preparation of a kind used for manufacturing of beverages" which is not alcohol beverage and, therefore, not hit by the exclusion clause, cannot also be sustained.

21. According to him, the contention of the importer that during the impugned period, the peak rate of duty was 150% as announced by the FM in his Budget Speech also cannot be sustained because the proposed rate of maximum 150% was applicable to goods other than alcoholic beverages and passenger baggage. The speech of the FM in this regard was very clear and there is no ambiguity in the speech.

Alcohol beverages and passenger baggage have been taken out of the cover of maximum 150% rate duty. Hence the contention of the appellant-importer that the impugned imported goods were covered by FM speech for 150% rate duty is incorrect and in fact this is contrary to what was contemplated in the Customs Tariff Act, 1975 and the HSN Explanatory Notes.

22. We have considered the extensive arguments submitted by the appellant/party-in-person and gone through the voluminous record placed before us and the respective submissions of the learned senior counsel for respondents.

23. Before adverting to the various arguments advanced by both sides and the findings recorded by the Court below, we deem it appropriate to extract the relevant Tariff Entry 2208.10 under the Customs Tariff 1993-94 and 1994-95, which reads:

Heading No.	Sub-heading No.	Description of article	Rate of duty Stand-ard Preferential areas
22.08	2208.10	Compound alcoholic preparations of a kind used for the manufacture of beverages.	Rs.300 per litre or 400% whichever is higher….

24. Though it was already discussed in the preceding paragraphs about the reliefs sought by the appellant before the High Court, we deem it appropriate to extract the same hereunder:

"(1) a writ of Mandamus directing the first and second respondents to issue a notification under Section 25(1) of the Customs Act, 1962, in order to exempt goods falling under Tariff Heading 2208.10 so as to give effect to the budget proposal announced by the Finance Minister in Parliament for financial years l993-94 and 1994-95; (2) a direction to the Chief Commissioner of Customs to finalize assessment of the eight bills of entry after a notification is issued by the first and second respondents under Section 25(1) of the Customs Act, 1962; (3) a writ of Mandamus directing the second respondent to issue a notification under Section 25(2) of the Customs Act, 1962, for granting exemption from customs duty for goods falling under Tariff Heading 2208.10 for financial years 1993-94 and 1994-95; (4) an order to refund after assessments are finalized and (5) an order for the payment of interest at the rate of 12% p.a. on the refund that is ordered."

25. The High Court of Bombay, after giving a thorough consideration, dismissed the writ petition on the ground that once a

particular Tariff Heading is prescribed, that constitutes the authoritative expression of the legislative will of Parliament and the High Court cannot exercise its power of judicial review and go beyond the law enacted by the Parliament and it is not permissible for the Court to undertake a scrutiny of whether there was an error on the part of the Parliament in legislating a particular rate of duty. Further, the High Court observed that there is no discriminatory conduct which would compel the interference of the court. The appellant, unsatisfied with the order, has preferred a revision before the High Court which ended up in dismissal as no error apparent on record has been made out.

26. In those circumstances, the appellant is before us by way of these appeals; one arising out of the original order and one against the order passed in review. Before this Court, the appellant has amended the reliefs and sought for the following reliefs: (1) direct the respondents to perform their duty to issue suitable notification to rectify the erroneous rate of duty prescribed on sub-heading 2208.10 and to implement and execute the tariff rate already legislated; (2) direct the respondents to return the excess amount of

Rs.5,62,46,722/- collected without any authority of law; (3) direct the respondents to pay 12% simple interest for having willfully and deliberately refused to rectify the error.

27. The appellant has come up before this Court with a voluminous record and made submissions at length. The gist of the first and foremost grievance of the appellant appears to be that he was charged with the duty @ Rs.300/- per litre or 400% which was already paid by him for the goods he imported as per the provisional assessment.

28. According to him, the Finance Minister has presented the budget proposals before the Parliament which were duly approved by the Parliament. As per the approved budget proposals, the goods imported by him attracts reduction in duty higher than 85% to 85% advalorem for 1993-94 and higher than 65% to 65% ad valorem for the year 1994-95 and he does not fall under the exception of alcoholic beverages. The tariff he was charged and the tariff rates in the finance bill are contrary to the approved budget proposals.

29. The second grievance appears to be that whenever the tariff rates are erroneously prescribed, the 2nd respondent is issuing

notification and in fact they have issued 85 notifications for the financial year 1993-94 and 94 notifications for the financial year 1994-95. The 2nd respondent is discriminating the appellant by refusing to issue a circular in respect of his goods; as such their action is discriminatory and violative of Article 14 of the Constitution of India.

30. In view of the aforesaid rival submissions, the issues that fall for consideration are:

1) Whether the budget proposals, as alleged by the appellant, are duly passed and approved by the Parliament and whether the tariff rates fixed by the TRU are contrary to the legislative mandate?

2) Whether this Court can direct the Central Government to issue a notification under Section 25(1) of the Customs Act?

3) Whether the compound alcoholic preparations of a kind used for the manufacturing of beverages fall under the category of alcoholic beverage?

4) Whether there is any discrimination on the part of the Central Government in issuing a notification under Section

25(1) of the Customs Act in respect of other goods and contrary to Article 14 of the Constitution of India?

31. <u>In Re Issue No.1</u>:

The whole thrust of the appellant is that the proposals of the Finance Minister were duly approved by the Parliament. No doubt, the appellant has placed before this Court the proposals of the Finance Minister which discloses the intention of the Government but there is no material placed before us to demonstrate that the budget proposals are duly accepted by the Parliament. It is an admitted fact that pursuant to the proposals, the Finance Act was passed by the Parliament wherein for the goods specified under Tariff Sub-Heading 2208.10, particular tariff was specified. We are unable to agree with the argument advanced by the appellant for the reason that he is unable to make note of the difference between a proposal moved before the Parliament and a statutory provision enacted by the Parliament, because the process of Taxation involves various considerations and criteria.

Every legislation is done with the object of public good as said by Jeremy Bentham. Taxation is an unilateral decision of the Parliament

and it is the exercise of the sovereign power. The financial proposals put forth by the Finance Minister reflects the governmental view for raising revenue to meet the expenditure for the financial year and it is the financial policy of the Central Government. The Finance Minster's speech only highlights the more important proposals of the budget. Those are not the enactments by the Parliament. The law as enacted is what is contained in the Finance Act. After it is legislated upon by the Parliament and a rate of duty that is prescribed in relation to a particular Tariff Head that constitutes the authoritative expression of the legislative will of Parliament. Now in the present facts of the case, as per the finance bill, the legislative will of the Parliament is that for the commodities falling under Tariff Head 2208.10, the tariff is Rs.300/- per litre or 400% whichever is higher. Even assuming that the amount of tax is excessive, in the matters of taxation laws, the Court permits greater latitude to the discretion of the legislature and it is not amenable to judicial review.

In view of the foregoing discussion, we are unable to concur with the submission of the appellant that the budget proposals are duly passed and approved by the Parliament and moreover, if the

appellant is aggrieved by the particular tariff prescribed under the Finance Act and the same is contrary to the approved budget proposals, he ought to have questioned the same if permissible. Hence, this issue is answered against the appellant.

32. <u>In Re : Issue No.2</u>:

It is the case of the appellant that in respect of other categories of the budgetary proposals, several notifications were issued by the 2nd respondent altering the Tariff rates, but whereas in his case, the 2nd respondent refused to issue such a notification and it is nothing but mala fide and corrupt practice on the part of the respondents. According to him, the budget proposals passed and approved by the Parliament are paramount and the Executive or Central Government cannot prescribe Tariff rates contrary to the budget proposals and he finds fault with the way the 2nd respondent officials are functioning.

A thorough look at the relevant provisions reveals that the source of power to issue notification by the Central Government relates to Section 25 of the Customs Act, 1962, which reads as under:

"Power to grant exemption from duty.

(1) If the Central Government is satisfied that it is necessary in the public interest so to do, it may, by notification in the Official Gazette, exempt generally either

absolutely or subject to such conditions (to be fulfilled before or after clearance) as may be specified in the notification goods of any specified description from the whole or any part of duty of customs leviable thereon.

(2) If the Central Government is satisfied that it is necessary in the public interest so to do, it may, by special order in each case exempt from the payment of duty, under circumstances of an exceptional nature to be stated in such order, any goods on which duty is leviable."

Section 25 of the Act delegates power to the Central Government i.e. the executive branch to grant exemption generally from duty whenever it finds that it is necessary to do so in the larger public interest either absolutely or subject to such conditions as may be specified in the notification or by a special order in each case under exceptional circumstances.

As per Section 159 of the Act, any notification issued under Section 25 shall be placed before the Parliament and the Parliament may amend or reject the same. This clearly demonstrates that the ultimate law making power is vested with the Legislature. Hence, the allegation of the appellant that the notifications are issued basing on the whims and fancies of the 2nd respondent is misconceived. Whereas, notifications are issued generally in the larger public

interest, the Legislature has given the power to exempt duty to the 2nd respondent subject to the amending power.

In these circumstances, it is not appropriate on our part to issue any orders directing them to issue a notification under Section 25 (2) of the Act except on the grounds of discrimination. In the matter of taxation, the Court gives a greater latitude to the legislative discretion. Accordingly, the issue is answered.

33. <u>In Re : Issue No.3:</u>

In regard to this issue 'Whether the compound alcoholic preparations of a kind used for manufacturing of beverages fall under the category of alcoholic beverages', the appellant has relied upon a judgment of the Bombay High Court which was confirmed by this Court and the learned senior counsel for respondents made several contra submissions relying on some judgments. According to us, it is not for us to do this exercise. It is always open to the parties to settle the dispute before the appropriate forum if they choose to do so. The issue is accordingly answered.

34. <u>In Re : Issue No.4</u>:

According to the appellant, the Central Government has issued notifications under Section 25(1) and he is also entitled to such a notification in respect of the commodities falling under the category 2208.10. When the appellant alleges discriminatory action on the part of the respondents, he has to establish that there is no rational basis for making classification between the goods which are notified and the goods of the appellant which are not notified. It is also a firmly established principle that the legislature understands and appreciates the needs of its people. A Taxing Statute can be held to contravene Article 14 of the Constitution if it purports to impose certain duty on the same class of people differently and leads to obvious inequality. Such a material is not placed before us to come to a just conclusion that the action of the respondents is discriminative. Hence, the same is held against the appellant.

35. As far as the interest aspect is concerned, when the appellant is not entitled for the relief, there is no need for us to express any opinion on the interest aspect.

36. Before we conclude, we would like to record our appreciation for the strenuous efforts put forth by the appellant and the kind of

efforts he put in to collect the data. We feel that it is not out of place to mention that the appellant has presented the case like a seasoned professional with utmost skill and knowledge.

37. In view of the aforesaid elaborate discussion, we reach to an irresistible conclusion that the appeals, being devoid of any merit, deserve to be dismissed and are dismissed accordingly. No costs.

…….J.
(MADAN B. LOKUR)

……..J.
(N.V. RAMANA)

NEW DELHI,
JULY 22, 2016