

## Union of India Vs Gujarat Insecticides Ltd.

**Court:** SUPREME COURT OF INDIA

**Date of Decision:** April 28, 2015

**Citation:** (2015) 326 ELT 428

**Hon'ble Judges:** A.K. Sikri and Rohinton Fali Nariman, JJ.

**Bench:** Division Bench

**Advocate:** S/Shri Arshad Hidayatullah, Senior Advocate, K.V. Mohan and K.V. Balakrishnan, Advocates., for the Respondent; S/Shri Yashank Pravin Adhyaru, Senior Advocate, Subas C. Acharya, Ms. Binu Tamta and B. Krishna Prasad, Advocates, for the Appellant

**Final Decision:** Allowed

### Judgement

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1. Two things which become apparent from the reading of the order of the High Court that are : (i) the duty for which the claim of refund is made,

was paid under protest by the assessee during the pendency of the adjudication proceedings; (ii) finding of fact is recorded to the effect that the

intermediary product was not marketable. It would therefore follow that there was no question of passing on this element of duty to

consumers/buyers. We, thus, do not find any merit in this appeal which is accordingly dismissed.