

Collector of C. Ex. Vs. Upper India Couper Paper Mills Co.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jun-26-1990

Reported in : (1990)(29)ECC98

Appellant : Collector of C. Ex.

Respondent : Upper India Couper Paper Mills Co.

Judgement :

1. This is an appeal filed by the Collector of Central Excise, Allahabad against the order of the Collector (Appeals) Central Excise, New Delhi.
2. Brief facts of the case are that the respondents claimed concessional assessment for paper manufactured by them under Notification No. 128/77 on the basis of installed capacity of their plant stated to be 2000 metric tonnes per annum. They claimed exemption to the extent of 75% as against 60% allowed by the lower authority taking their installed capacity as over 2000 metric tonnes. The Assistant Collector ruled against them holding their installed capacity as over 2000 metric tonnes taking into consideration their declaration in their AL-4 application for issue of Central Excise Licence and subsequent intimation given by them in this regard. The Collector (Appeals) however took note of the facts placed before him and also evidence produced by the appellants including the certificate from the Ministry of Industry who accepted their plea that their productive capacity was 2000 metric tonnes and held that they were entitled to concessional assessment corresponding to this capacity as set out in the notification referred to above. The said Notification No. 128/77 is reproduced below for convenience of reference :-

"In supersession of Notification No. 45/73-C.E., dated 1st March, 1973, paper other than paper Boards, cigarette tissue, glassine paper, grease proof paper, coated paper (including waxed paper) and paper of substance not exceeding 25 grammes per square metre, and containing not less than fifty per cent by weight of pulp made from bagasse, jute stalks, cereal straw or waste paper manufactured and cleared from a paper mill of the type described in the table below are exempt from so much of the duty of excise leviable thereon as is specified in the corresponding entry in Col.(3) of the said Table :1.

Paper mill whose annual installed Seventy five per capacity in respect of all varieties of duty ties if paper and paper boards leviable2.

Paper mill whose annual installed Sixty per cent of capacity in respect the duty leviable.

of all varieties of paper and3.

Paper mill whose annual installed Fifty per cent of capacity in respect of all duty leviable.

varieties if paper and paper Provided that the paper mill (i) does not have a plant attached thereto for making bamboos or wood pulp and (ii) manufactures paper out of pulp." 3. The learned SDR for the department drew our attention to the respondents letter addressed to the Development Officer, DGTD New Delhi No. SD/788 dated 8-3-1978 and pointed out that in the year 1969, 1970, 1971, 1972 and 1974, the respondents' production had exceeded 2000 metric tonnes. He also mentioned that in the letter addressed by the respondents to the Superintendent, Central Excise, Lucknow No. SD/E/49 dated 1-1-1980, there was a reference to their earlier letter addressed to the authorities No. SD/8145 dated 30-9-1965, wherein the respondents had indicated their approximate and estimated installed capacity having been reduced to 2500 metric tonnes from 4000 metric tonnes, on account of closure of one of their paper machines which had become obsolete. He stated that the respondents had two plants installed and their combined installed capacity was declared by the respondents as 4000 metric tonnes and that one of these plants which was older of the two and which had become obsolete, had a

lesser capacity than the one which was operating and in that view of the matter, the installed capacity of their plant had to be more than 2000 metric tonnes. He stated that the respondents had relied heavily in support of their plea regarding their installed capacity being 2000 metric tonnes on the certificate of the Chartered Engineer, Shri B.D. Misra. He pointed out that on the basis of 100% efficiency, the production per day of 7.2 tonnes has been certified and taking into account 75% efficiency, the capacity certified per day is 5.4 metric tonnes aggregating to 1944 metric tonnes per annum. He pleaded that if the capacity based on 100 per cent efficiency as certified by the Chartered Engineer is taken into account then installed capacity will automatically be more than 2000 metric tonnes. He stated that the certificate produced by the respondents from the DGTD had merely endorsed the production capacity and not installed capacity. He stated that the installed capacity of the appellants' plant had to be taken to be more than 2000 metric tonnes and in this view of the matter the order of the Collector (Appeals) is not sustainable.

4. Shri Gopal Prasad, the learned Consultant for the respondents, stated that the respondents did indicate their estimated installed capacity in 1965 as pointed out by the learned SDR as 2500 metric tonnes. It was pleaded that the machines were old and their efficiency had been falling and therefore the installed capacity should be taken with reference to the year 1977 when the Notification was issued and after which the respondents had taken steps to address the Development Officer in the Ministry of Industry for certification of their installed capacity. He drew our attention to the communication sent by the respondents to the Joint Secretary, Ministry of Industry, Udyog Bhavan, New Delhi and the certificate issued by the Ministry of Industry vide their letter dated 1.8-9-1977. The respondents letter addressed to JS of the Ministry of Industry as under : "We beg to invite your kind and immediate attention to our letter No. SD1790 dated 15-7-1977 and SD/1806 dated 27-7-1977 reg: our Mills annual installed capacity as 3000 M.T. wherein we had requested you to issue a certificate for our Mills annual installed capacity as 2000 M.T. through the Director General of Technical Development, New Delhi, but we regret we have so far received no such certificate either from your office or from the Development Officer. You are, therefore requested to kindly issue the certificate as it is required by the Excise authorities to grant us rebate as the

rebate is dependable on installed capacity." He stated that in response to their letter, the Ministry of Industry in their letter No. 3 (37) 77-Paper/LA(II)/78 dated 11-9-1978 certified appellants production capacity as 2000 Metric Tonnes. By this certificate, it is seen they were registered for manufacture of 2000 tonnes of paper per annum and 2000 tonnes of pulp per annum. He pleaded that in as much as the competent department of the Government of India had certified their capacity as 2000 Metric tonnes, the same for the purpose of notification as such should be taken as the installed capacity and that the benefit of the notification as ordered by Collector (Appeals) was rightly allowed to them. He also drew our attention to a communication of the Ministry of Industry No.3(87)77/Papcr dated 11-9-1979 whereby clarification was given to All India Small Paper Mills Association, Bombay, referring to the eariler letter of 11-9-1978 (referred to above) that the installed capacity in respect of the registration certificate covered by the said 1979 letter on the advice of the DGTD should be taken as installed capacity. He further pleaded that the Institute of Paper Technology had certified their installed capacity as 2000 metric tonnes. He stated that the installed capacity could change from time to time and it was not a fixed parameter and in view of the evidence produced from the governmental authorities and Chartered Engineer, their installed capacity should be recognised as 2000 metric tonnes. He drew our attention to the Trade Notice No. 82 issued by Meerut Collectorate in which, he pleaded, in case manufacturer claimed a lower installed capacity other than mentioned in the application to DGTD, the onus was on the license to produce the revised installed capacity certificate on the basis of actual installed capacity of machines. He pleaded that even the authorities recognised that installed capacity could change from what was certified earlier. He stated in the light of this, they had approached the concerned Ministry and authorities and obtained the certificate based on the expert opinion and also appreciation of the evidence placed before the Ministry of Industry and their installed capacity had been certified as 2000 tonnes. Point for determination by us is whether based on the evidence placed before us, the installed capacity of the respondents plant can be taken to be 2000 tonnes or more.

5. No evidence has been produced before us to show as to what was installed capacity as envisaged by the manufacturers of the paper plant at the time of the

initial installation of the machinery. The respondents, as seen from the records had two machines and one was decommissioned and at the relevant time, only one machine was working.

Originally, the respondents declared their installed capacity, to the Central Excise authorities as also before the other concerned governmental authorities, as 4000 tonnes. However, on decommissioning of one of their machines, the respondents themselves had stated in 1965 their approximate installed capacity of the machine in operation was approximately 2500 metric tonnes. Obviously, the appellants would have indicated this approximate installed capacity of machine, which continued to operate, only after taking into account the capacity of the machine that had been phased out. Taking this as the starting point, we have to consider whether at the time when the claim for the benefit of the notification was made, the respondents installed capacity could be taken to be as reduced to 2000 metric tonnes. We observe that in the notification there is no provision as to how the installed capacity of a unit is to be reckoned. In this view of the matter we have to determine as to what the installed capacity should taken to be. No evidence has been produced as to how the installed capacity of a unit is understood in the industry as a whole and in the paper industry in particular.

6. We observe that installed capacity and production capacity are two separate terms. The installed capacity refers to the maximum capacity upto which the machinery can produce based on the utilisation of the same as envisaged by the manufacturers of the machinery and for which it was designed. The production capacity of a machine or a plant on the other hand reflects the actual production which may be less than the installed capacity depending upon the extent to which the machinery is being utilised as also on account of various other factors. In this view therefore, to ascertain the installed capacity one has to refer to the catalogue of the manufacturers of a machinery or design specifications. In this present case, however, the machinery is stated to be very old and the appellants have not produced any catalogue or manufacturers' design specifications pleading that the same were not available. In the absence of the same, we have to look elsewhere to determine the installed capacity. One way out is to study the actual production figures in the past years and see whether these can provide any basis for

ascertaining the installed capacity for the purpose of issue before us. The appellants in one of the letters to the Ministry of Industry have furnished the following figures between the years 1967 to 1977 :- It is seen that they have crossed the 2000 tonne mark in four years, the last being in the year 1974. As it is the respondents themselves declared their approximate production as 2500 tonnes in 1965. No material has been placed by the appellants before us to show as to how the capacity of their unit got impaired from 2500 tonnes in the succeeding years so as to become less than 2000 tonnes as claimed by them. The appellants have relied upon certificate of a Chartered Engineer and their productive capacity registration with the Ministry of Industry. The Chartered Engineer has certified the plant capacity as 7.2 tonnes per day but stated that taking the efficiency as 75% the production capacity would be 5.4% tonnes per day with annual capacity as 1944 tonnes. The Chartered Engineer has not given the basis of the efficiency nor has he stated how the capacity of the plant has come down from 2500 tonnes as declared by the respondents and from over 2000 tonnes in 1974. In fact, he has not referred to the actual production of the plant in the previous years. The certificate therefore, cannot form a reliable basis for accepting the installed capacity of the respondents plant as pleaded. Adverting next to the certificate issued by the Ministry of Industry regarding the capacity of the plant, it is significant that the respondents' made a specific request that their productive capacity should be certified at 2000 tonnes per year, and for this purpose they furnished the figures of their production in the previous years alongwith some other data. This was done in terms of Section 10 (Annexure I) of the Industries Regulation Act taking into account their level of production in the previous three years from the date of application and the last highest production during these three years and also quantum of goods exported. There is no mention that this capacity certification was done taking into account the capacity or design of the plant as such. It may well be that a plant may have been producing goods below its capacity for which it is designed and in that case the registered capacity certainly will be less than the installed capacity. The productive capacity as registered, therefore, cannot be always taken as the correct index of installed capacity. In the present case, we find, this registration certificate for 2000 tonnes capacity was obtained and given by the Ministry of Industry for this capacity on

specific request for registration for this quantum and the Ministry had no occasion to go into the maximum production that could be had from the plant and the capacity apparently was certified from the date of production furnished. The clarification obtained by the appellants from the Ministry of Industry that the productive capacity as registered with them should be taken as the installed capacity in this background cannot be accepted for the purpose of concession under the notification as sought by the respondents.

7. In view of the above, for the determination of issue by us we have to go by the declaration of the respondents in 1965 and if installed capacity at that point of time was approximately 2500 metric tonnes, and also the production figures furnished by them. The respondents have not placed any information before us that any part of the installed capacity had been lost or the same had been impaired irretrievably or irreversibly on account of damage to any part of their plant or due to any other operational factors. As it is the respondents production crossed 2000 tonnes mark in 1974. This goes to show that the respondents installed capacity was such that even in 1974, they could produce more than 2000 tonnes. Again no material has been placed before us as to why the installed capacity should be taken to be 2000 tonnes in 1977 when the Notification No. 128/77 was issued. We would like to observe that the respondents production figures had been fluctuating.

It cannot be taken that this was so because the installed capacity had been varying. It can only be that there must have been some other factors responsible for this fluctuation in their production from year to year while the installed capacity remained the same. From the evidence available before us the only conclusion that can be arrived at is that the respondent could produce more than 2000 tonnes. In that view of the matter it has to be held that their installed capacity for the purpose of determination of issue before us was over 2000 tonnes.

We hold therefore that Collector (Appeals) was in error in allowing the respondents plea that they were entitled to the benefit of Notification No. 128/77 with reference to their installed capacity as 2000 tonnes.

The appeal of the Revenue is, therefore, allowed.

8. I have carefully gone through the order proposed by Brother Gulati and have not been able to persuade myself into agreeing with the order proposed. I therefore record my separate order as follows :- Facts of the case, arguments advanced, the evidence have all been referred to by Brother Gulati in his order and their further repetition, unless specially required, is not necessary. The clarification regarding installed capacity given by Shri B.R. Iyengar, Joint Secretary, Industrial Development, Ministry of Industry, in his letter D.O.No. 3(81)/77-Paper dated 29-12-1978 addressed to Shri Sankaran, Commissioner (Tax Research Unit) which is incorporated and reiterated in Ministry of Finance, Department of Revenue letter No. 61/20-81-CX2 NL addressed to Collector, Central Excise, Meerut and in Meerut Trade Notice No.4/82 dated 15-2-1982 is in the following words : "The installed capacity of a Mill is the capacity of production of the equipment installed in the Mill. Normally it should be taken as equivalent to the capacity recognised by Government by way of industrial licence or registration. The actual production may, however, be lower or higher than the installed capacity. The DGTD would be able to certify the installed capacity of the paper mills particularly in cases where there is any doubt. If there is any difficulty with regard to any individual unit a reference could be made to DGTD".

The respondent besides the certificate of DGTD as to installed capacity being 2000 metric tonnes or less has also filed certificate from Chartered Engineer B.D. Misra as also from Saharanpur Institute of Paper Technology.

9. Ministry of Finance letter and Ministry of Industry letter referred to above would show that in case of doubt Revenue could make a reference to DGTD. The reference was not made by the Revenue itself.

Revenue called upon the respondent to produce a certificate from DGTD. That certificate the respondent has produced.

10. The DGTD is a highly responsible body of Government in whom Govt.

reposes the greatest trust. A certificate issued by DGTD should not, in my opinion, be thrown out on certain hypothetical arguments like the respondent in some remote past having made a declaration in A/L-4 about capacity of the mill It may

also be pointed out that the prescribed form of application has no column like the installed capacity which may have relevance with reference to Notification 128/77. This apart it appears that the actual production may not correspond with installed capacity. From Shri Iyengar's letter it appears that ordinarily the licenced capacity should be treated as installed capacity and according to the endorsement on the respondent's licence the capacity is 2000 metric tonnes. The certificate issued by DGTD should not be discarded on the ground that it was issued for the quantity requested by the respondent because DGTD is a highly responsible body and is presumed to know its responsibility as also the sanctity which might attach to the certificate. If Revenue has any reservation about the certificate, the proper thing to do is not discard the same but to call upon the DGTD to offer clarification or explanation. That, however, Revenue does not propose to do but wants the certificate to be excluded from consideration. I fail to see how Revenue could do this in spite of its own stand as seen from various documents referred to above. It may be mentioned that in several notifications certificate from DGTD is made an essential requirement for availing of concession under the notification. This would show the confidence reposed by the Government in DGTD. The Bombay High Court decision in *Bombay Chemicals Pvt. Ltd. v. Union of India and 14 Ors.* - 1982 (10) ELT 171 (Bom.) is a case in point. The decision related to a notification where certificate from DGTD was an essential requirement. In that connection the High Court held that revenue authorities on the ground of their being quasi judicial authorities could not ignore the certificate. The decision though not strictly on all fours with the present case is suggestive of the weight to be attached to the certificate. This apart, the Ministry of Industry is primarily concerned with licensing of industries, their industrial capacity and other allied matters under Industries Development & Regulation Act, 1951. Due weight must be given to their views as reflected in Shri Iyengar's letter as also to the certificate.

I do not think that the certificate should be ignored or rejected on hypothetical arguments.

11. Admittedly, the respondent's unit is nearly a century old and it would be unfair to expect the respondent to produce the catalogue in respect of its installed capacity to claim benefit of a notification which has come nearly 4 decades after

installation of the plant and machinery. The respondent has adduced the best possible evidence on the point including one from DGTD which, even according to Revenue, should be taken as conclusive. As against all this there is no evidence on behalf of Revenue to rebut the respondents's evidence. This evidence should not be disbelieved as already observed above on the basis of statement made by the respondent as to approximate installed capacity particularly when the application form for the purpose has no column for the installed capacity. The evidence should not be discarded on the basis of hair splitting arguments. Preponderance of evidence against none from Revenue shows installed capacity of the respondent's unit as not exceeding 2000 metric tonnes. Relying on the evidence aforesaid I would hold the same as not exceeding 2000 metric tonnes per annum and give benefit on this score of the notification to the respondent and dismiss the present appeal.

12. Member (Technical) and Vice-President (Judicial) constituting the Special Bench differ on the following point : Whether the installed capacity of the respondent's unit for the purpose of notification 128/77 dated 18.6.77 should be held as not exceeding 2000 metric tonnes on the basis of evidence adduced by the respondent 13. The point of difference is, therefore, under section 35D(1) of Central Excises & Salt Act, 1944 read with Sub-section (5) of section 129C of the Customs Act, 1962 referred to the President of the Tribunal for decision in accordance with law.

14. When this matter was taken up, Shri V.Chandrasekharan, the learned DR, raised a preliminary objection and submitted that it would not be proper for me to hear this matter. The objection was in terms of the President's Order No. 137 of 1983 dated 19-9-1983. Clause 5(2) of the order reads as follows :- "Where a member of the Bench having jurisdiction in a matter has decided or dealt with that matter in any other capacity, or does not consider it proper, for any reason, to deal with that matter, President shall allot the matter to a reconstituted Bench which does not include that member, or to another Bench, as he may consider appropriate".

Shri Chandrasekharan's point was that the Ministry of Industry had in BR.R.Iyengar, Joint Secretary's D.O. Letter No. 3(81)77-Paper dated the 29th December, 1978, addressed to Shri Sankaran, then Commissioner of Tax Research in Department of Revenue, Ministry of Finance, furnished a clarification regarding installed capacity of paper mills. Therefore, having dealt with the issue in that capacity, according to Shri Chandrasekharan, it would not be proper for me to hear to present matter. To this, the reply of Shri Gopal Prasad, the learned consultant for the respondents is that there is nothing to show that the Commissioner, Tax Research had expressed any view in the matter though the Ministry of Industries letter was addressed to him.

15. Having considered the submissions and perused the record I did not see any substance in the objection. No doubt, the Industry Ministry's letter was addressed to me in my capacity as Commissioner, Tax Research, in the year 1978. There is, however, nothing on the record to show that I have dealt with the matter or expressed any view thereon.

It appears from the record that the Ministry of Industry's letter, on receipt, was dealt with not in the Tax Research but in another section of the Ministry of Finance and the Ministry's letter containing the Ministry of Industry's clarification was forwarded to the Collectors of Central Excise, Chandigarh and Meerut by the concerned Under Secretary.

This apart, there is nothing on the record to show that I had dealt with the case of Upper India Couper Paper Mills Co Ltd., the present respondents. Having regard to these considerations I over-ruled the preliminary objection of the DR 16. In so far as the point of difference between the two learned Members who originally heard the appeal is concerned, Shri Chandrasekharan relied upon Shri Gulati's order while Shri Gopal Prasad relied on Shri S.D. Jha's order. The submission of Shri Chandrasekharan was that Shri Gulati's order was based on factual data of production which would support the view that the installed capacity of the paper plant was more than 2,000 tonnes per annum and that in the circumstances, reliance on the certificate issued by the Director General of Technical Development (DGTD) and the Chartered Engineer was not correct. Shri Gopal

Prasad, on the other hand, submitted that the finding recorded in the learned Member (Technical's) opinion that the respondents had admitted that the installed capacity was over 2,500 tonnes per annum was not correct because there was no such declaration by them. He further submitted that, as stated by the learned Vice-President Shri Jha, the DGTD was a responsible public authority and his certificate could not be thrown aside and for this purpose he relied on the Bombay High Court judgment in the case of *Bombay Chemicals Pvt. Ltd. v. Union of India and Others* 1982 (10) ELT 171.

17. I have considered the submissions of both sides. In the case decided by the Bombay High Court the learned judge felt that the Customs authorities were bound by the contents of the certificate issued by the Director General of Technical Development and that the same could not have been bypassed by holding that it was issued under mistake or misrepresentation. It was further held that the view taken by the Departmental authority that the quasi judicial authority is competent to interpret and apply the notification and can ignore the certificates issued by the DGTD was erroneous and it was not permissible to go behind it merely because the Customs authorities felt that the contents of the certificate were disproved by some other material. In coming to this conclusion the Court took note of the decision of the Supreme Court in the case of *M.G. Abrol, Additional Collector of Customs, Bombay and Anr. v. Shantilal Chhotelal and Company* reported in AIR 1966 SC 197 cited by counsel for the petitioners, in support of his submission that the certificate given by DGTD cannot be challenged by the Customs authorities.

18. In the present instance, Shri Gopal Prasad brings to my notice certain other notifications in support of his submission that in matters of duty exemption, the Government has placed a good deal of trust on the DGTD. In Notification No. 142/78, one of the conditions laid down is the production of a certificate by the Development Officer of the DGTD as to the annual licensed capacity and annual installed capacity. Another Notification No. 175/86 lays down that the exemption shall be applicable only to a factory which is an undertaking registered with the Director of Industries in any State or the Development Commissioner, Small Scale Industries. There is, therefore, no doubt that the certificate issued by the DGTD has to be given the highest consideration and is not to be discarded lightly. More

so, in the present instance because the Under Secretary to the Ministry of Finance has conveyed the clarification given by the Ministry of Industry in the D.O. letter referred to earlier in his letter to the Collectors for their guidance. This clarification reads as follows :- "The installed capacity of a Mill is the capacity of production of the equipment installed in the Mill. Normally it should be taken as equivalent to the capacity recognised by Government by way of industrial licence or registration. The actual production may, however, be lower or higher than the installed capacity. The DGTD would be able to certify the installed capacity of the paper mills particularly in cases where there is any doubt. If there is any difficulty with regard to any individual unit a reference could be made to DGTD".

It is seen from the record that in response to correspondence from the respondents setting out the figures of production during years 1967-1977 (during which period the production exceeded 2,000 tonnes in 5 years), the Government in the Ministry of Industry had issued to the respondents a letter dated the 11th September, 1978 stating that the Government had, after careful consideration of all factors such as past performance, and the general circumstances obtaining in the Industry, decided to endorse a capacity of 2,000 tonnes per annum for paper including news print, paper board and straw board in the respondents' registration certificates. According to the Ministry of Industry's D.O.letter (referred to earlier) the installed capacity should normally be taken as equivalent to the capacity recognised by Government by way of industrial licence or registration. The Industry Ministry has recognised that the actual production may, however, be lower or higher than the installed capacity.

19. Shri Gopal Prasad has submitted that the respondents did not declare that their annual installed capacity was 2,500 tonnes. The learned Technical Member has recorded in para 3 of his order that the Departmental Representative had drawn the attention of the Bench to the respondent's letter addressed by them to the Superintendent of Central Excise, Lucknow (No. SD/E/49 dated 1-1-1980) having a reference to their earlier letter addressed to the authorities (SD 8145 dated 30-9-1965) wherein the respondents had indicated their approximate and estimated installed capacity having been reduced to 2,500 M.T. on account of closure of one of their paper machines which had become absolute. As pointed

out by Shri Gopal Prasad the letter dated 30-9-1965 reads as follows :- "...we beg to say that our annual installed capacity of both the paper making machine is 4000 M. tonnes, but since only one paper making is functioning at present the estimated annual production is 2500 M. tonnes approximately".

This letter does not amount to a statement that their annual installed capacity is 2500 M.T.20. In my opinion the submissions of Shri Gopal Prasad have considerable force. The respondents do not appear to have made any statement that their installed capacity was 2500 M.T. In their correspondence with DGTD they had disclosed the production figures for 10 years, out of which in 5 years it did exceed 2000 M.T. After having considered all the salient facts and data the Ministry of Industry had issued a certificate of registration for 2000 M.T. annual capacity.

According to the Ministry of Industry's D.O. letter, in the normal course, the installed capacity of a mill should be taken as equivalent the capacity recognised by Government by way of industrial licence or registration. Having regard to these considerations, in my opinion, on the facts and in the circumstances of the case, the installed capacity of the respondents' unit for the purpose of Notification No. 128/77 dated 18-6-1977 should be held as not exceeding 2000 M.T. on the basis of the evidence produced by the respondents.

21. The point of difference is answered accordingly. These papers may now be placed before the Special Bench 'C' for passing final orders on the appeal.

22. In accordance with the opinion of the majority we hold that the installed capacity of the respondent unit is held as not exceeding 2000 metric tonnes.

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